

Protocol Guide

for

International

Organisations

Protocol Department
Ministry of Foreign Affairs
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Protocol Guide for International Organisations

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Introduction

This Protocol Guide is issued by the Ministry of Foreign Affairs as part of our efforts to be a transparent and good host to our distinguished guests. It contains practical information based on the Dutch authorities' interpretation of the rules for privileged persons. The special rights enjoyed by privileged persons in the Netherlands derive from a number of international agreements, including the Vienna and Ottawa Conventions, UN conventions and the headquarters agreements with international organisations based in the Netherlands. The Protocol Guide is not a statutory document and no rights may be derived from it; it is an informational publication.

The Protocol Guide may be consulted online on the website of the Ministry of Foreign Affairs and is continually updated to reflect the latest developments. Major changes in Dutch policy on privileged persons are communicated to the international organisations by Note Verbale. A list of useful addresses for dealing with the Dutch authorities can be found in Annexe H.

The privileges and immunities enjoyed by privileged persons are granted to the international organisation – rather than to the individuals in question – to allow the organisation and its staff to function properly. International organisations (but not individual staff members) may address questions about the implementation of the rules to the Ministry of Foreign Affairs.

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1 First entrance and visas

1.1 Visas

In many cases a visa is required for legal entrance into the Netherlands. The Ministry of Foreign Affairs assists the following people in obtaining a visa to travel to the Netherlands: newly arriving foreign staff members of international organisations based in the Netherlands; family members (spouses and dependent children) forming part of privileged staff members' households who wish to join them; and their private servants.

They must apply for a visa at a Dutch diplomatic or consular mission in their country of origin or of habitual residence before they travel to the Netherlands. (A country of habitual residence is one where the person in question resides or has a permit to reside for a period of longer than three months.) If there is no Dutch diplomatic or consular mission in their country of origin or of habitual residence, they may send their passports by courier to a Dutch mission in the region. The Aliens and Visas Division of the Ministry of Foreign Affairs (DCM/VV) should be informed well in advance if a visa applicant wants to make use of this procedure, so that the Dutch mission can be alerted that an application can be expected by courier.

Processing a visa application can take up to four weeks, as it is sometimes necessary to consult one or more of the other Schengen countries

<http://www.minbuza.nl/en/services/consular-services/visa/visas-for-the-netherlands-schengen-visas>

Visas issued for the Netherlands are in general valid for three months in all the countries that are party to the Schengen Agreement.

Upon arrival

Within eight days of the arrival in the Netherlands of privileged staff members and family members forming part of their household, the international organisation should register them with the Protocol Department of the Ministry of Foreign Affairs so that identity cards can be issued if this is provided for in the headquarters agreement (see chapter 2, Registration with the Ministry of Foreign Affairs).

Upon final departure

Upon termination of an employment contract with an international organisation, the staff member's and family members' identity cards must be returned to the Ministry of Foreign

Affairs **within eight days**. To avoid problems with the Border Police, privileged persons leaving the Netherlands after having handed in their Ministry of Foreign Affairs identity card are strongly advised to carry a copy of their former identity card and a declaration by the international organisation that employed them that employment by that organisation was the basis of their legal residence in the Netherlands. See Annexe A for an example of such a declaration. Please note that for transit through another Schengen country, a transit visa may be required.

1.2 When does one need a visa?

Whether or not a visa is required depends on the following:

- *Nationality*

Nationals of most non-EU countries need a visa to enter the Netherlands. A list of the countries whose nationals need a visa for a stay of up to three months can be found on the website of the Ministry of Foreign Affairs:

<http://www.minbuza.nl/en/services/consular-services/visa/visas-for-the-netherlands-schengen-visas>

- *Type of travel document*

A person's travel document determines whether or not a visa is needed, even if that person has more than one nationality. A person travelling on a passport of a country whose nationals require a visa must have a valid visa.

- *Special travel document*

Holders of certain countries' diplomatic or service passports may be exempt from the visa requirement, even if visas are normally required for the country in question. A list of these countries can be found on the website of the Ministry of Foreign Affairs.

<http://www.minbuza.nl/en/services/consular-services/visa/visas-for-the-netherlands-schengen-visas/all-you-need-to-know-about-schengen-visas>

Please note that other Schengen countries have their own lists and thus may sometimes require a visa even if the Netherlands does not.

- *Length of stay*

Foreign visitors planning to stay for more than three months in the Netherlands must obtain a special visa known as an 'authorisation for temporary stay' (*Machtiging tot Voorlopig Verblijf, MVV*). However, privileged foreign staff members and their immediate

family forming part of their household are not required to obtain an MVV, whatever their nationality, but should register with the Ministry of Foreign Affairs upon arrival.

1.3 Visa procedure for privileged staff members and their family members

Privileged staff members and family members forming part of their household should follow the same visa procedure regardless of whether they plan to stay for more or less than three months. They are advised to submit their visa application to a Dutch diplomatic or consular mission in their country of origin or habitual residence well in advance of their departure for the Netherlands.

Documents

Privileged staff members and their family members need the following documents when applying for a visa:

- a duly completed visa application form;
- a **valid** passport (the passport's validity must extend at least three months beyond the end of the period for which the visa is being applied);
- two passport photographs: for passport photograph requirements, click on 'Fotomatrix English' at <http://www.paspoortinformatie.nl/nederlands/Reisdocumenten/Pasfoto>;
- a Note Verbale from the international organisation based in the Netherlands stating that the staff member will be employed there. See Annexe B for a specimen Note Verbale. **Without this Note Verbale the visa application cannot be considered.**

The Note Verbale should include the following details:

- the personal details (name, date and place of birth and nationality) of the visa applicant;
- the number, expiration date and type (ordinary, service or diplomatic) of passport;
- the position the applicant will hold in the international organisation;
- the starting date and duration of the employment contract.

To avoid unnecessary delay, the international organisation is strongly advised to send a copy of this Note Verbale to the Protocol Department of the Ministry of Foreign Affairs at the following address:

Protocol Department
Ministry of Foreign Affairs

Postbus 20061
2500 EB Den Haag
The Netherlands

After the Dutch mission has submitted the visa application to the Aliens and Visas Division of the Ministry of Foreign Affairs (DCM/VV), the latter will consult the Protocol Department, which will determine whether the staff member will have privileged status and inform the Aliens and Visas Division of its decision. The Aliens and Visas Division will then authorise the mission to issue a visa. The same procedure applies to unmarried partners; see Annexe D for a specimen Note Verbale.

1.4 Visa procedure for non-privileged staff members, relatives, friends, other guests and delegations

Non-privileged staff members of an international organisation are those who, under the terms of the headquarters agreement, are not entitled to an identity card from the Ministry of Foreign Affairs. For such non-privileged staff (such as technicians on a temporary contract), as well as for visiting friends, relatives, other guests or delegations, the procedure outlined below applies.

A. Short stays (three months or less)

Visa applications for short stays (three months or less) should be submitted well in advance to a Dutch diplomatic or consular mission abroad. It is recommended that the international organisation based in the Netherlands report the intended stay of non-privileged staff, relatives, friends, other guests or a national delegation by Note Verbale to the Ministry of Foreign Affairs before the visa application is submitted to a Dutch diplomatic or consular mission. This note should be sent to the following address:

Aliens and Visas Division (DCM/VV)
Consular Affairs and Migration Policy Department
Ministry of Foreign Affairs
Postbus 20061
2500 EB Den Haag
The Netherlands

Documents

Non-privileged staff members, relatives, friends, other guests and delegations need to submit the following documents when applying for a visa:

- a duly completed visa application form;
- a valid passport (the passport's validity extend at least three months beyond the end of the period for which the visa is being applied);
- two passport photographs: for passport photograph requirements, click on 'Fotomatrix English' at <http://www.paspoortinformatie.nl/nederlands/Reisdocumenten/Pasfoto;>
- supporting documents, a letter of guarantee and a letter of invitation from a privileged staff member in the Netherlands, insurance papers, and information on the referee;
- for delegations only: a Note Verbale from the international organisation based in the Netherlands.

Visa fees must also be paid. A specimen request for assistance for non-privileged staff members, relatives, friends and other guests invited by a privileged staff member is included in Annexe C.

B. Long stays (more than three months)

Foreign visitors planning to stay for more than three months must obtain a special visa known as an 'authorisation for temporary stay' (*Machtiging tot Voorlopig Verblijf, MVV*). Nationals of some countries are exempted from this requirement; information can be found on the website of the Ministry of Foreign Affairs:

<http://www.minbuza.nl/en/services/consular-services/visa/visas-for-the-netherlands-schengen-visas/visa-requirements-according-to-nationality/stay-shorter-than-90-days/nationals-who-do-not-need-a-visa-for-a-stay-of-up-to-90-days>

An application for an MVV should be submitted in person to a Dutch diplomatic or consular mission in the applicant's country of origin or habitual residence. Before an MVV is issued, the Immigration and Naturalisation Service (IND) of the Ministry of the Interior and Kingdom Relations conducts a thorough and therefore sometimes lengthy investigation. The international organisation in the Netherlands may submit information in advance to the IND, which the latter will consider when making its decision. If the application is granted, an MVV sticker will be issued by the Dutch mission abroad. Within three working days of arrival in the Netherlands, visa recipients must report to the Aliens Police (*Vreemdelingenpolitie*) in the municipality where they will be staying; failure to comply with this requirement is an offence. For more information, consult the IND online at <http://english.ind.nl/> or by phone at 0900 1234561 (if you are calling from outside the Netherlands, please call +31 (0)20 889 3045).

Documents

The same documents must be submitted as mentioned under *A. Short stays*. The procedure for visa applications for private servants is described in chapter 4.

2 Registration with the Ministry of Foreign Affairs / identity cards

2.1 General information

Staff

The Ministry of Foreign Affairs registers all staff members of international organisations and family members forming part of their households and, in accordance with the headquarters agreements, provides them with identity cards. Staff with permanent residence status in the Netherlands and staff possessing Dutch nationality may obtain an identity card only if the headquarters agreement permits. The Ministry expects applications for identity cards for these staff to be submitted only if the international organisation believes that an identity card is indispensable for the staff member's proper functioning.

Family members

As a rule, family members of Dutch nationals and permanent residents are not eligible for an identity card. An exception to this rule may be made for non-EU/EEA family members forming part of the household of staff members who are considered to be permanent residents. Family members who are themselves Dutch nationals or permanent residents are not eligible for an identity card (see chapter 3, Permanent residence permit and permanent residence status).

The privileges and immunities to which holders of the Ministry's identity card are entitled are derived from the headquarters agreement of their specific international organisation. No rights can be derived from the card itself or from the status code noted on it.

Obligation to carry identification

Dutch law requires that everyone aged 14 and over **at all times** be able to show a valid identity document to police officers and other law enforcement authorities if so requested. The privileged person's identity card qualifies as a valid ID card. The Ministry advises staff of international organisations to always carry their identity card and to present it upon request to the Dutch authorities. Complaints about improper treatment by the authorities when asked for identification may be lodged with the Protocol Department of the Ministry of Foreign Affairs, or with the regional police force. See <http://www.politie.nl/> (in Dutch).

2.2 Unmarried partners

The Ministry of Foreign Affairs will issue identity cards to unmarried partners only when proof is given of the existence of a registered partnership or cohabitation agreement made by notarial deed. The status of registered partner is equivalent to that of a spouse. A copy of the notarial cohabitation deed or other proof of recognised partnership should be submitted with the application for an identity card. Registered partnerships or similar legal constructions in some foreign countries are also recognised in the Netherlands; a list of registered partnerships recognised by the Ministry of Foreign Affairs can be found in Annexe E.

If the registered partnership is not recognised in the Netherlands, the partner may apply for a three-month visa that allows him or her to travel to the Netherlands, on the condition that the partner is recognised as such by the international organisation and that the staff member and partner enter into a registered partnership within three months. The international organisation must submit a Note Verbale declaring that the person in question is the staff member's current or future partner to the Dutch mission in the partner's country and to the Ministry of Foreign Affairs in the Netherlands. For a specimen Note Verbale see Annexe D.

2.3 Applying for an identity card

To obtain an identity card, the international organisation should apply for registration by Note Verbale to the Ministry of Foreign Affairs **within eight days** of the arrival of the person concerned in the Netherlands. The Note Verbale should include the following details:

- the personal details (name, date and place of birth and nationality) of the visa applicant;
- the number, expiration date and type (ordinary, service or diplomatic) of passport;
- the position the applicant will hold in the international organisation;
- the starting date and duration of the employment contract.

The Note Verbale should be accompanied by:

- a duly completed questionnaire, supplied by the Ministry, for each staff member or family member, bearing the applicant's signature and the international organisation's seal;

- a passport photograph of the applicant: for passport photograph requirements, click on 'Fotomatrix English' at <http://www.paspoortinformatie.nl/nederlands/Reisdocumenten/Pasfoto>;
- a passport valid for at least three months. For EU/EEA nationals and nationals of Australia, Canada, Japan, Monaco, New Zealand, South Korea, the United States and Vatican City State, a copy of the passport is sufficient; however, copies must be enclosed of all printed pages of the passport;
- for family members, as appropriate, a copy of the birth or marriage certificate, cohabitation agreement, registered partnership certificate or other relevant document.

Staff members and international organisations are responsible for ensuring that the information provided in the questionnaire is accurate and complete.

Submitting inaccurate or incomplete information can have consequences for the staff member including withholding of privileges or a change in status.

2.4 Children residing in the Netherlands

In principle no identity cards will be issued to children aged under 14 of staff members from EU member states, as they are not bound by the legal obligation to carry identification and have an independent right to residence in the Netherlands under European law. They do however need to be registered with the Protocol Department of the Ministry of Foreign Affairs.

An identity card may be issued to children **between the ages of 14 and 17**, provided that they:

- are unmarried;
- are financially dependent on their parents;
- form part of their parents' household.

As these children are considered of school age, they need not include proof of full-time education in their application for an identity card.

An identity card may be issued to children **between the ages of 18 and 23**,¹ provided that they:

- are unmarried;
- are financially dependent on their parents;
- form part of their parents' household.

¹ i.e. until the child reaches his or her 24th birthday

For this category, if the child is not attending a full-time course of education or study in the Netherlands, a declaration signed by the international organisation and the employee is required, certifying that the child fulfils the above conditions (see annexe F). If the child is attending a full-time course of education or study in the Netherlands, this declaration is not required. Written proof of enrolment at the educational establishment should be submitted instead.

An identity card may be issued to children **between the ages of 24 and 27**,² provided that they:

- are unmarried;
- are financially dependent on their parents;
- form part of their parents' household;
- are attending a full-time course of education or study in the Netherlands. Written proof of annual enrolment at the educational establishment is required.

Children are also considered to be part of their parents' household if, for the purposes of a full-time course of education or study in the Netherlands, they live at a different address in the Netherlands than their parents. For administrative purposes, the child will remain registered with the Ministry of Foreign Affairs at his or her parents' address.

The Ministry requires children between the ages of 18 and 27 to apply for a new identity card every three years, at the beginning of October. Children are issued identity cards on the basis of their circumstances at the time of their application. When those circumstances change, the Ministry should be notified promptly. Children who leave the Netherlands to study abroad must return their cards, as they will no longer be entitled to privileges and immunities.

Children **older than 27** are not considered to be part of the household and are therefore not eligible for a family member identity card. When they reach the age of 28, their names are removed from the Ministry's register of privileged persons, their card must be returned, and they must either leave the country or apply for a residence permit under the Aliens Act 2000.

² i.e. until the child reaches his or her 28th birthday

2.4.1 Children studying abroad

Children of staff members of embassies, consular missions or international organisations stationed in the Netherlands are not issued with an identity card from the Ministry of Foreign Affairs if they are not themselves permanently resident in the Netherlands. If these children are nationals of an EU member state or of a country whose citizens are exempt from the visa requirement, they are free to visit their parents in the Netherlands without a visa.

To facilitate visits to their parents by children from countries whose citizens do require a visa to enter the Netherlands, a **multiple entry** visa with a maximum validity of **five years** will be issued **free of charge**, under the following conditions:

- the child is between the ages of 18 and 27;
- the child is studying in a non-Schengen country and is a national of a non-Schengen country;
- the child holds a passport that will remain valid for the full term of the visa;
- the visa application is accompanied by:
 - a letter of invitation;
 - a copy of the Ministry of Foreign Affairs identity card (which will remain valid for the full term of the visa) of the parent stationed in the Netherlands;
 - proof of the family relationship (a legalised copy of the child's birth certificate).

The length of the visa will depend on the child's age, the remaining period for which the child's passport will remain valid, and the remaining period for which the parent's Ministry of Foreign Affairs identity card will remain valid.

2.4.2 Exceptions

In exceptional cases, an identity card may be issued on humanitarian grounds to children who do not meet the above conditions, e.g. children with a disability. A medical certificate from a Dutch physician is required in these cases. The Ministry of Foreign Affairs reserves the right to decide whether the humanitarian grounds are sufficient to justify an exception. Children who receive an identity card on humanitarian grounds may not engage in gainful employment.

2.5 Purpose of the card

The identity card issued by the Ministry of Foreign Affairs indicates that the holder:

- is residing legally in the Netherlands;
- has a specific position and nationality;

- enjoys privileges and/or immunities;
- in the case of family members, is or is not permitted to work (possibly on a restricted basis) in the Netherlands;
- can travel freely within the Schengen area.

The Ministry's identity card is not a travel document in its own right. Both a travel document and the identity card must be shown when crossing the Dutch border.

The identity card permits travel to Schengen countries for a period up to three months. It does not permit study or residence in another Schengen country. A list of Schengen countries can be found on the website of the Ministry of Foreign Affairs:

<http://www.minbuza.nl/en/services/consular-services/visa/visas-for-the-netherlands-schengen-visas/all-you-need-to-know-about-schengen-visas>

In the case of Dutch staff members and staff members with permanent residence permits for the Netherlands who are entitled to an identity card under the headquarters agreement, the card merely indicates (through the addition of the code NL or DV) that the person concerned has functional immunity (see chapter 6, Immunity).

The Ministry's identity card is an official document accepted in the Netherlands as proof of identity. All the relevant Dutch authorities (the Royal Military and Border Police (KMar), the Tax and Customs Administration (*Belastingdienst*), the municipality and the Road Transport Agency (RDW)) are familiar with it. If uncertainty arises about the card's validity, in the Netherlands or abroad, it may be helpful for staff to refer to www.identiteitsdocumenten.nl and www.consilium.europa.eu/prado. The first is an official Dutch government website showing all valid identity documents; the latter is a European website.

2.6 Types of status

The different types of status that may be indicated on an identity card for staff of international organisations are:

- **AO** Head of an international organisation and his/her family, and highest-ranking staff and their families
- **BO** Members of the technical and administrative staff and their families
- **EO** Members of the service staff and their families
- **PO** Private servants of staff members with AO status
- **ZF** Private servants of staff members with BO status, interns etc. A ZF card is only a residence permit and Schengen visa; it entails no privileges or immunities.

The following codes may be added to the above:

- **DV** Staff members who are considered to be permanent residents in the Netherlands (see chapter 3, Permanent residence permit and permanent residence status)
- **NL** Dutch nationals
- **NP** No privileges

2.7 Lost or stolen cards

The Ministry's identity card remains at all times the property of the State of the Netherlands. Any loss or theft of an identity card is a serious matter and should immediately be reported to the police, preferably in the municipality where the loss or theft is assumed to have occurred, either in the Netherlands or abroad. In addition, the Ministry must be notified of the loss or theft of the card immediately by Note Verbale, accompanied by a copy of the police report. To obtain a new identity card, please follow the procedures described above. If a card is lost or stolen a second time, the validity of the replacement card will be limited to six months. The replacement card must be collected in person from the Protocol Department at the Ministry of Foreign Affairs in The Hague.

Lost or stolen cards will always be reported to the Dutch Police Services Agency (KLPD) and entered in the Visa Information System (VIS) and Schengen Information System (SIS). If a person appears at a border with a lost or stolen card, the border authorities may confiscate it.

2.8 Returning the card

International organisations are responsible for returning the cards of their staff members and of staff members' family members and private servants:

- **within eight days** of the termination of the employment contract between the holder and the international organisation;
- when a family member ceases to be part of the staff member's household (due to divorce, a child's departure to study abroad, a child's marriage, etc.);
- when the card has been invalidated by the Ministry of Foreign Affairs for any reason and the Ministry has requested the international organisation to return it;
- when a card has been reported lost or stolen but the holder or the international organisation has regained possession of it, even if a new card has not yet been issued.

The international organisation will be informed if an identity card has not been returned on time. This may lead to delays in issuing new identity cards. Cards that have not been returned on time will always be reported to the Dutch Police Services Agency (KLPD) and entered in the Visa Information System (VIS) and Schengen Information System (SIS). If a person appears at the border with such a card, the border authorities may confiscate it.

2.9 Notifying the Ministry of Foreign Affairs

The Ministry of Foreign Affairs maintains a personal records database (PROBAS) of staff members of international organisations and their families. An international organisation must notify the Ministry of Foreign Affairs of the following:

- 1) Arrival of new members of staff and family members forming part of their household, including those engaged locally. They must be registered with the Ministry within eight days of taking up employment in the Netherlands.
- 2) End of contract of employment with the international organisation.
- 3) Final departure from the Netherlands.
- 4) Change of position within the international organisation. If there is a change in position that affects the status of the staff member, the international organisation must apply for a new identity card in the usual way. A new questionnaire must therefore be submitted.
- 5) Changes in civil status (see section 2.9.1).
- 6) Birth of a child (see section 2.9.1).
- 7) Death of a registered member of the family (see section 2.9.1).
- 8) Changes of address of staff members and of their private servant(s), including those engaged locally (see section 2.9.2).
- 9) Expiration of the identity card (see section 2.9.3).
- 10) Partners who commence employment at an international organisation or embassy (see section 2.9.4).
- 11) If members of staff or members of their families have acquired Dutch nationality, they must send the Protocol Department a copy of the letter from the Ministry of Justice giving the date and number of the Royal Decree, and providing a copy of their Dutch passport. Dutch nationals must also register in the municipality where they reside.
- 12) If members of staff or members of their families have been issued with a permanent residence permit, they must send a copy of it (front and back) to the Protocol Department as soon as they receive it. They must return their identity card to the Protocol Department once they have received their residence permit. Persons

permanently resident in the Netherlands must also register in the municipality where they reside.

International organisations are responsible for ensuring that the obligation to notify the Ministry of Foreign Affairs is complied with.

2.9.1 Notification of births, changes in civil status and deaths

When a child is born in the Netherlands to a staff member of an international organisation who is not a Dutch national or permanently resident in the Netherlands, two steps must be taken.

- a) The birth must be registered **within three working days** with the Registrar of Births, Deaths, Marriages and Registered Partnerships (*ambtenaar van de burgerlijke stand*) at the town hall (*gemeentehuis*) of the municipality in which the child was born. If the birth is not registered according to the above-mentioned procedure, this may have consequences for the child when applying for permanent residence, as there will be no record of legal stay (see chapter 3, Permanent residence permit and permanent residence status).
- b) The Ministry of Foreign Affairs must be notified of the birth by Note Verbale **within three working days of registration at the municipality**. The Note Verbale should be accompanied by a copy of the entry made in the Register of Births, Deaths, Marriages and Registered Partnerships. In addition, the parents should apply for the child to be registered with the Ministry of Foreign Affairs following the normal procedure. NB: Children under the age of 14 will not necessarily be issued with an identity card (see section 2.4).

A child is a Dutch national by birth only if either the father or the mother has Dutch nationality.

The notification procedure described above should also be followed in the event of marriage, divorce or registered partnership of a staff member. A copy of the relevant certificate must be submitted to the Ministry of Foreign Affairs by Note Verbale.

The same notification procedure should be followed in the event of the death of a staff member or a family member forming part of his/her household. A copy of the death certificate must be submitted together with the identity card to the Ministry of Foreign Affairs by Note Verbale.

2.9.2 Change of address

The Protocol Department of the Ministry of Foreign Affairs should be notified of any change of address at the staff member's earliest convenience. The date of the change of address should be noted in the Note Verbale.

2.9.3 Expiry date

The expiry date of the identity card is stated on it. **One month** before it expires, a new questionnaire and a copy of the passport should be sent to the Ministry of Foreign Affairs so that the card can be replaced. A new identity card will only be issued once the old card has been received by the Protocol Department.

2.9.4 Partners beginning work at an international organisation

Staff members' partners who themselves begin work at an international organisation or diplomatic mission can choose either to acquire the status based on their own position or to retain the status derived from their partner. NB: a partner who had already been residing in the Netherlands for longer than six months before commencing employment with an international organisation or diplomatic mission will receive DV status (see chapter 3, Permanent residence permit and permanent residence status).

2.10 Parents and parents-in-law

The Ministry of Foreign Affairs does not issue identity cards to the parents of privileged staff members of international organisations who wish to live with their children in the Netherlands.

In exceptional cases, an identity card may be issued on humanitarian grounds. In all such cases the mission should contact the Protocol Department well in advance of the arrival of the staff member and his family in the Netherlands. The Ministry of Foreign Affairs reserves the right to decide whether there are sufficient humanitarian grounds to justify an exception. Requests will not be considered for identity cards for parents who have already travelled to the Netherlands without awaiting the Ministry's decision.

2.11 Permission for household members to work

Family members of staff of international organisations are allowed to work in the Netherlands, if the headquarters agreement contains a provision to this effect.

Consequently, the identity card will bear the words '*arbeid is toegestaan*' (employment permitted) for spouses and partners, or, in the case of children residing in the Netherlands, '*arbeid is beperkt toegestaan*' (employment of limited scope permitted).

Should a child take up full-time employment, the condition of financial dependence will no longer be satisfied. As a result, the right to an identity card ceases to exist.

In defining employment of limited scope, the Ministry follows the same rules as those which apply to children and students in the Netherlands, laid down by the Ministry of Social Affairs and Employment and the Ministry of Education. These rules set a ceiling to the gross income a child can earn without loss of child benefit and the gross income a student can earn without losing his or her student grant. These figures are reviewed every year and can be found at http://www.svb.nl/int/nl/kinderbijslag/levensloop/uw_kind_wordt_16_jaar/ (children aged 16 and 17) and [DUO – IB-Groep/Student grant](#) (children aged between 18 and 27; in Dutch).

2.12 Issuance of official declarations by the Protocol Department

If for any reason a staff member requires an official declaration regarding their registration with the Ministry of Foreign Affairs, they can apply for one through the human resources department of the international organisation. The Protocol Department of the Ministry of Foreign Affairs will declare in writing that the person concerned is registered in the privileged persons database of the Ministry of Foreign Affairs. This is the only declaration that can be requested from the Ministry of Foreign Affairs. Official declarations are only issued if they are needed for contact with the official Dutch authorities. It should be noted that public service providers such as electricity and gas suppliers are not government authorities.

All other declarations, such as proof of residential address, can only be obtained from the municipality. The Ministry of Foreign Affairs therefore strongly advises staff members to register as well with the Municipal Personal Records Database (*Gemeentelijke Basis Administratie*, GBA). Registration with the GBA will in no way affect the tax-exempt status of privileged persons. Privileged persons residing in The Hague can register with The Hague International Centre on the ground floor of the city hall.

3 Permanent residence permit and permanent residence status

3.1 General information

In practice, the term 'permanent resident' has two distinct meanings, one related to immigration and one related to taxation.

- With regard to immigration, it means that the Dutch Immigration and Naturalisation Service (IND) of the Ministry of the Interior and Kingdom Relations has granted a foreign national a permanent residence permit.
- For fiscal purposes, it means that a staff member of an international organisation has no right to fiscal privileges other than a non-taxable salary from the organisation. Most headquarters agreements with international organisations in the Netherlands contain a clause excluding Dutch nationals and permanent residents from certain fiscal privileges. The Dutch government determines which staff members fall into the category of permanent residents.

A staff member of an international organisation may be considered a permanent resident for fiscal purposes under the headquarters agreement without having a permanent residence permit issued by the IND.

The following categories of staff members are considered permanent residents of the Netherlands for the purposes of the headquarters agreements:

- staff members who, at the time they were recruited by the international organisation, were in possession of a permanent residence permit issued by the IND as referred to in the Aliens Act 2000 (*Vreemdelingenwet 2000*) (for the Dutch text of the Act see http://www.st-ab.nl/wetten/0345_Vreemdelingenwet_2000_Vw_2000.htm);
- staff members who acquired a permanent residence permit issued by the IND as referred to in the Aliens Act 2000 after commencing employment with the international organisation;
- staff members who, at the time they began working for the international organisation, had been residing in the Netherlands for a consecutive period of longer than six months. This rule does not apply if they had previously worked for the same or another international organisation or diplomatic mission in the Netherlands without being considered permanent residents. If the new contract takes effect immediately (i.e. if the staff member begins work on the next working day) after the termination of the first contract, the staff member retains his or her non-permanent resident

status. If the new contract takes effect any later, the staff member will be considered a permanent resident of the Netherlands.

The following is taken into account when determining whether someone is considered a permanent resident of the Netherlands:

- A staff member who is an EU citizen and who has a residence document under section 8 (e) of the Aliens Act 2000 will not be considered a permanent resident solely on the basis of this document. For the definition of this document see section 9, subsection 2 of the Aliens Act 2000.
- Staff members who are considered permanent residents of the Netherlands (DV status) will retain this status if they leave the Netherlands and return within 12 months.
- Staff members who are not considered permanent residents of the Netherlands (AO/BO status) will lose their status and be assigned DV status if they commence employment with the same or another international organisation, unless they can supply evidence that they had a permanent address or place of residence outside the Netherlands during this break.

In some cases it will be necessary, pursuant to section 4, subsection 1 of the State Taxes Act (*Algemene Wet inzake Rijksbelastingen*), to conduct further investigation into whether someone has permanent residence status for the purpose of fiscal privileges. The investigation will be conducted by the Ministry of Foreign Affairs and the Tax and Customs Administration (*Belastingdienst*).

3.2 Identity cards for Dutch and DV staff

As a rule, staff members of international organisations who are Dutch nationals or considered permanent residents are only issued a privileged person's identity card if the card serves to identify them as having immunity from jurisdiction and personal inviolability in relation to acts performed in the course of their official duties (functional immunity).

Dutch nationals and staff members with DV status receive an additional annotation on their privileged identity card alongside the regular annotation: code NL or DV. (For example: BO/DV, AO/NL.)

As a rule, family members of a staff member who is a permanent resident, family members who are themselves Dutch nationals, and family members with permanent residence status are not issued a privileged person's identity card.

3.3 Finding a new job at another international organisation

A staff member of an international organisation should bear in mind that if he/she takes up employment with a diplomatic mission or another international organisation or gets a new contract with the same international organisation, the second contract should take effect immediately after the first contract ends in order to avoid the loss of fiscal privileges. If there is an interval of one or more days between the ending date of the first contract and the beginning date of the second one, the staff member concerned will lose the fiscal privileges that he/she previously enjoyed and be assigned permanent residence (DV) status.

3.4 Right to a permanent residence permit after ten years

Staff members of international organisations who have been legally registered in the Netherlands for a continuous period of ten years with the Ministry of Foreign Affairs have the option of applying for a permanent residence permit. The Aliens Act implementation guidelines (*Vreemdelingencirculaire*), chapter B12, gives such staff members the right to apply for a permanent residence permit under certain conditions (see the application forms at http://english.ind.nl/Brochures_en_Formulieren/index.aspx). Dependent family members over 18 years of age forming part of a staff member's household also have this right.

Staff members who fulfil these criteria have the following options:

- they can choose to apply for a permanent residence permit in the Netherlands, which will enable them to stay in the Netherlands lawfully after termination of their employment with the international organisation. In this case the Ministries of Foreign Affairs and Finance will consider them a permanent resident (DV) from the date on which the permit takes effect, as stated in the decision;
- they can choose not to apply for a permanent residence permit after ten years. In this case their status will remain the same, but they will not be entitled to reside

legally in the Netherlands after their employment with the international organisation has ended, unless they have a right to permanent residence under the applicable EU directives.

Staff members, except those with AO status, will lose their fiscal privileges after ten years even if they do not apply for a permanent residence permit. (See chapter 7, Fiscal privileges.)

3.5 Dutch Civic Integration Act and the civic integration test

Individuals applying to the IND for a permanent residence permit, including staff of international organisations and family members forming part of their household, must be able to produce a civic integration certificate or be able to demonstrate in some other way that they meet the Dutch civic integration requirements.

The Dutch civic integration requirements do not apply to individuals who:

- are nationals of another EU/EEA country or of Switzerland;
- have received at least eight years of compulsory education in the Netherlands;
- are under 16 or over 65 years of age;
- were 60 years of age or more when the Act entered into force (on 1 January 2007) (this exception is not applicable to staff members of international organisations and family members forming part of their household);
- possess specific diplomas, certificates or other documents, or can demonstrate that they have successfully completed the exemption test given to individuals who are clearly well integrated but have no diploma or certificate to support this;
- began a course of study immediately after completing their compulsory education leading to a qualification that entails an exemption;
- are physically, psychologically or mentally disabled, as determined by a doctor designated by the relevant municipal authorities.

Individuals can register to take the civic integration test with their municipality or with the Education Executive Agency (DUO; see <http://www.inburgeren.nl/inburgeraar/examen/examen.asp> (in Dutch)).

4 Private servants

4.1 General information

This chapter outlines Dutch policy on private servants of staff members of international organisations. Private servants are individuals in the service of persons who have been granted the privileges and immunities of diplomatic staff (AO and BO status). For a private servant, international agreements, including headquarters agreements, are the applicable regime.

4.2 Employing private servants

Scope for employing private servants

Staff members of international organisations who are not Dutch nationals or permanent residents and who have been accorded the privileges and immunities of **heads of mission** on the basis of the Vienna Convention are permitted to employ a maximum of five private servants.

Staff members of international organisations who are not Dutch nationals or permanent residents and who have been accorded the privileges and immunities of **diplomatic staff** (with AO or BO status) on the basis of the Vienna Convention may employ one private servant. No other staff of international organisations are allowed to employ a private servant.

A family member of a staff member, or of his or her spouse, may not be employed as a private servant.

Work permit for private servants

Employers with AO status of private servants are exempted from the requirement to obtain a work permit for their private servant(s).

Employers with BO status of private servants are also exempted from the requirement to obtain a work permit for their private servant(s). They must however be registered as employers with the tax authorities.

Private servants may not be employed by a person other than the one whose name is stated in the employment contract. This restriction is indicated on the back of the servant's identity card.

Tax status of private servants

Private servants working for employers with AO status are exempted from taxes on their earnings from employment, provided that they are neither Dutch nationals nor permanently resident in the Netherlands. After ten years' legal stay in the Netherlands, however, the Tax and Customs Administration (*Belastingdienst*) will consider them to be permanent residents who are no longer exempted from taxes.

Private servants working for employers with BO status are **not** exempted from any taxes on their earnings from employment. The employer is responsible for paying levies based on income to the tax authorities.

Private servants working for employers with BO status must always apply to the Tax and Customs Administration for a tax and social insurance number (*SoFi-nummer*).

Social security status of private servants

Private servants of staff members with AO status are exempted from the obligation to pay social insurance contributions, provided that they are covered by the social security regulations of their own country, of a third country or of the international organisation. Their coverage must be established by means of a declaration by the authorities of the country where the private servant is insured. The social security scheme must be a legally enacted national scheme; social security schemes with private companies are not accepted as a legitimate alternative. In cases where the private servant is covered by the international organisation's own social security scheme, a declaration from the international organisation certifying that the private servant is covered by its social security system is obligatory. An employer with AO status who employs a private servant who is not covered by the social security system of their own country, of a third country or of the international organisation must comply with the obligations which Dutch social security provisions impose on employers, and must register as an employer with the Tax and Customs Administration.

Private servants of BO staff members are **not** exempted from Dutch social insurance contributions. They are legally obliged to pay all the applicable social insurance contributions. The BO staff member must therefore register as an employer with the Tax and Customs Administration.

Private servants who are insured under the Dutch social security system during their stay in the Netherlands are entitled to all or part of the basic state pension (AOW) when they reach retirement age. The amount of the pension depends on the number of years that they have been living or working in the Netherlands. They should contact the Sociale Verzekeringsbank (SVB) well before their departure from the Netherlands to familiarise themselves with the relevant procedures. More information can be found at <http://svb.nl/int/en/index.jsp>.

4.3 Admission of private servants

Before private servants from a country whose nationals require a visa for the Netherlands may enter the country, they must apply for a visa to a Dutch diplomatic or consular mission in their country of origin or of habitual residence. If there is no Dutch diplomatic or consular mission in their country of origin or of habitual residence, they may send their passports by courier to a Dutch mission in the region. The Aliens and Visas Division of the Ministry of Foreign Affairs (DCM/VV) should be informed well in advance if a visa applicant wants to make use of this procedure, so that the Dutch mission can be alerted that an application can be expected by courier. Please bear in mind that processing a visa application can take up to four weeks, as it is sometimes necessary to consult one or more of the other Schengen countries.

Before the visa application is submitted at the Dutch mission, the international organisation must report the private servant's appointment to the Protocol Department of the Ministry of Foreign Affairs by means of a Note Verbale. The Note Verbale should include the following details:

- the personal details (name, date and place of birth and nationality) of the private servant;
- the number and expiration date of his or her passport;
- the employer's name and the position he or she holds in the international organisation;
- the starting date and duration of the servant's employment contract.

Without this Note Verbale the visa application will not be considered.

The following documents must be submitted to the Dutch mission:

- a copy of the Note Verbale from the international organisation in the Netherlands;
- a duly completed application form;

- a **valid** passport (the passport's validity must exceed the period for which the visa is being applied for by at least six months);
- two passport photographs: for passport photograph requirements, click on 'Fotomatrix English' at <http://www.paspoortinformatie.nl/nederlands/Reisdocumenten/Pasfoto;>
- a copy of the servant's full-time employment contract;
- if the employer has BO status: evidence that the employer is registered with the tax authorities in the Netherlands as the servant's employer. Proof of medical insurance is not required because the private servant will be covered by the Dutch social security system; the employer is therefore required by law to obtain medical insurance in the Netherlands. In most cases the mission will require a copy of a travel insurance policy;
- if the employer has AO status: evidence that the employer is registered with the tax authorities in the Netherlands as the servant's employer, in cases where the private servant is **not** covered by the social security regulations of their own country, of a third country or of the international organisation. Proof of medical insurance is not required because the private servant will be covered by the Dutch social security system; the employer is therefore required by law to obtain medical insurance in the Netherlands. In most cases the mission will require a copy of a travel insurance policy;
- if the private servant of an employer with AO status is covered by the social security regulations of their own country or of a third country, a declaration to this effect by the authorities of their own country or of the third country;
- a declaration in which the employer guarantees to pay all costs that may arise during the period in which the private servant resides in the Netherlands plus any repatriation costs.

The Protocol Department will determine whether the servant and employer have complied with these conditions and notify the Aliens and Visas Division at the Ministry of Foreign Affairs.

4.4 Registration

The international organisation for which the employer works must register the private servant with the Protocol Department of the Ministry of Foreign Affairs within **eight days** of his/her arrival in the Netherlands by means of a Note Verbale. The documents mentioned in section 4.3 must also be submitted with the application for an identity card. The following additional documents are also required:

- a duly completed questionnaire;
- a copy of a medical insurance policy (a copy of a travel insurance policy will not be accepted).

Private servants who are not insured under the social security system of the Netherlands cannot be insured under the national healthcare insurance scheme (*zorgverzekering*) but must take out an expatriate healthcare insurance policy. The Ministry can suggest companies in the Netherlands and abroad that provide this kind of insurance.

It is also strongly recommended that private servants and domestic servants register with the municipal personal records database. Servants who are insured under the Dutch social security system have a direct, practical interest in registering, as this makes it possible for them to demonstrate to the Social Insurance Bank (SVB) and other government agencies their future eligibility for benefits such as the old age pension (AOW).

4.5 Identity card

The validity of a private servant's identity card is linked to the validity of the employer's identity card. The card will be issued for a maximum period of two years, unless the contract has a shorter duration or is terminated prematurely.

The identity card issued to private servants working for staff members with AO status bears the code PO, while that for private servants working for staff members with BO status bears the code ZF.

4.6 Mandatory provisions of Dutch employment legislation

Employer and employee may opt for the applicability of a foreign legal system as the basis of an employment contract. However, even if a foreign legal system is opted for, Dutch employment legislation contains mandatory provisions that can never be derogated from. These mandatory provisions should therefore always be respected by the employer and employee.

The mandatory provisions of Dutch employment legislation include the following:

- employees must earn at least the minimum wage (for the latest update on the minimum wage, please consult the website of the Ministry of Social Affairs and

Employment at <http://www.rijksoverheid.nl/documenten-en-publicaties/publicaties-pb51/minimumloon-iedereen-heeft-er-recht-op-engels.html>

- as a rule no more than €349.35 may be deducted from an employee's wage to reflect remuneration in kind;
- employees must receive at least 8% holiday pay;
- no employment contract may be terminated during the sickness or pregnancy of the employee;
- wages must be paid in a timely manner, at least once a month;
- employees must be given paid leave (a minimum of 20 days per year);
- if the servant is required to work six days a week instead of five, or works more than 40 hours per week, special regulations regarding rest time apply. The Ministry can explain the details.

4.7 Duration of the contract

A private servant's right to stay in the Netherlands depends on the existence of a current employment contract with a privileged person as employer. The servant must leave the Netherlands in the following circumstances:

- when the employment contract comes to an end or is terminated;
- when the employer's assignment in the Netherlands ends, unless the private servant finds a new privileged employer working for an international organisation or a foreign diplomatic or consular mission, and there is no time gap between the two jobs. The new employer has to resubmit the documents listed above in section 4.3;
- if the employer is no longer a staff member of the international organisation or fails to comply in some other way with the conditions subject to which he/she may employ a private servant.

4.8 Health insurance for private servants

Private servants registered in the Dutch social insurance system must take out standard healthcare insurance. Private servants not registered in the Dutch social insurance system are not entitled to Dutch healthcare insurance and should take out an expat insurance policy. Such a policy should provide cover worth at least €500,000. Policies with a shorter term than the employment contract are unacceptable if they cannot be extended but only renewed and pre-existing conditions are excluded on renewal.

If an insurer requires proof of registration in the Netherlands before issuing the policy, the Ministry can send a copy of the identity card. If a private servant collects the identity card from the Ministry, the card will only be issued after a copy of the insurance policy has been submitted.

4.9 Locally recruited private servants

Private servants who are Dutch nationals or hold a permanent residence permit are not registered with the Ministry of Foreign Affairs. The Ministry should always be consulted before private servants who are legally resident on another basis are recruited.

4.10 Treatment of private servants

The Ministry attaches great importance to the correct application of Dutch employment law to the relationship between a privileged employer and a private servant. It expects employers to observe the standards customary in the Netherlands in their dealings with their private servants.

The welfare of private servants during their stay in this country is a matter of concern to the Ministry, in view of its role in issuing them with residence and work permits.

As a result of their special situation (i.e. a right to residence that is entirely dependent on their employer's privileged status), private servants of privileged persons may be reluctant to demand their rights as employees. To make them more explicitly aware of their rights and obligations, private servants must collect their identity cards in person at the Ministry. At that time they will also receive an information booklet containing the contact details of Dutch government bodies and NGOs that can deal with any questions they may have.

The Ministry advises the employers of private servants always to pay their private servant's wages into a bank account so that in the event of a dispute they can clearly demonstrate that the wages owed have been paid. The Ministry would note that in the Netherlands the burden of proof with respect to the correct payment of wages rests with the employer.

5 Social security

5.1 General information

Everyone who lives or works in the Netherlands must be covered by a national social security system. In the great majority of cases this will be the social security system of the Netherlands. However, special rules may apply to staff members of international organisations and their family members.

5.2 Social security schemes of international organisations

Many headquarters agreements contain clauses excluding the staff of the international organisation from the Dutch social security system, provided that it offers a social security system which is deemed to be comparable to the Dutch system. In most of these cases family members are excluded as well. Coverage comparable to the Dutch social security system requires that the system offer health insurance, long-term care, surviving relatives' coverage and pension coverage. Subject to this prerequisite of comparable coverage the following international organisations are excluded from the Dutch social security system:

CFC	ICC	NATO-C3
CTA	ICJ*	OPCW
EPO*	ICTR	PCA
ESA/ESTEC*	ICTY**	STL
EUROCONTROL*	Institute for Energy	SCSL
EUROJUST	IOM	UNESCO-IHE
EUROPOL	IUSCT	UNHCR
HCNM	JFC-HQ	UNU/MERIT
HCCH	NAPMA*	
European Union Information Office		
European Parliament Information Office		

* Family members of staff of these international organisations, unlike the staff themselves, are not excluded from the Dutch social security system.

** No social insurance contributions or healthcare insurance contributions are paid for family members of ICTY staff members who have an employment contract for less than six months.

5.3 Family members

Family members will automatically be insured under the Dutch social security system unless the headquarters agreement contains a specific provision excluding them. Even in that case, if the coverage provided by the organisation's social security system does not extend to or does not provide adequate coverage for dependent family members forming part of the household, they must participate in the Dutch social security system.

Persons taking up employment with international organisations in the Netherlands whose spouses or children are not gainfully employed and are already insured under the Dutch social security system should check whether the headquarters agreement will affect their rights under the Dutch social security system.

5.4 Employment of family members forming part of the household

If family members forming part of the household take up gainful employment in the Netherlands, they will be compulsorily insured under the Dutch national insurance schemes. Under the Healthcare Insurance Act, everyone who is compulsorily insured under the Exceptional Medical Expenses Act (*Algemene Wet Bijzondere Ziektekosten*, AWBZ) is required to take out adequate healthcare insurance. These family members are therefore required to insure themselves under the Healthcare Insurance Act, even when the insurance system of the international organisation provides coverage.

Failure to insure oneself is an offence under Dutch law and may lead to the imposition of a fine.

5.5 Compulsory insurance for family members under the Dutch social security system

Certain headquarters agreements only contain social insurance provisions covering staff members, so that family members residing in the Netherlands have to insure themselves

under the Dutch social insurance system. Consequently these family members have to take out basic healthcare insurance (*zorgverzekering*) and are insured under the:

- Exceptional Medical Expenses Act (*Algemene Wet Bijzondere Ziektekosten, AWBZ*);
- General Old Age Pensions Act (*Algemene Ouderdomswet, AOW*);
- Surviving Dependants Act (*Algemene Nabestaandenwet, ANW*);
- General Child Benefit Act (*Algemene Kinderbijslagwet, AKW*).

The Healthcare Insurance Act requires adequate healthcare insurance coverage in the Netherlands even if the person is covered by the healthcare insurance system of the international organisation. As healthcare insurance under the AWBZ is linked with the other three Acts mentioned, and it is undesirable for these persons to be doubly insured, they can apply for an exemption from compulsory insurance under all four Acts. This exemption is possible if the international organisation's healthcare insurance system entitles them to treatment, including admission to and treatment in hospitals and long-term care institutions, or compensation for the costs of such care. Exemption applications should be submitted to the Social Insurance Bank (SVB). General information about the Dutch social security system may be obtained from the Ministry of Social Affairs and Employment.

5.6 More information

For questions about one or more of the Acts mentioned above, please contact the SVB at +31 (0)20 656 5352 or go to <http://www.svb.nl/int/en/index.jsp>. For more general information about the Healthcare Insurance Act, an individual's personal insurance position and tax relief for people receiving pensions, you can contact Mr R. van Wissel of the Healthcare Insurance Board directly:

College voor Zorgverzekeringen

Tel.: +31 (0)20 797 8796

Email: RWissel@cvz.nl

Or you can consult the Healthcare Insurance Board website (in Dutch) at

<http://www.cvz.nl>.

6 Immunity

6.1 General information

Under international law, it is customary for a host country to grant international organisations immunity from the criminal jurisdiction of the receiving State to enable them to function independently. Staff members of international organisations are entitled to the specific immunities accorded to them under the headquarters agreements or other legal instruments. The majority of staff of international organisations are only entitled to functional immunity, which only extends to acts performed in the course of their official duties.

The Ministry is informed by the police of all incidents in which privileged staff members invoke their immunity. It may consequently inform the head of the international organisation of the case.

The Ministry would like to emphasise that persons with a privileged status have to respect Dutch legislation at all times and cooperate with the police and other national authorities. This includes cooperating with security checks at airports and with alcohol tests carried out by the police. It also implies taking full responsibility for the payment of any fines that are imposed.

6.2 Privileged persons who come into contact with the police

Staff members who are stopped by or otherwise come into contact with the police in connection with a suspected offence should immediately identify themselves with the identity card issued to them by the Ministry of Foreign Affairs. Showing this card does not relieve the holder of the obligation to show other documents (e.g. driving licence, vehicle registration documents) if the police so request.

6.3 Traffic violations

Like anyone else, privileged persons who commit a traffic offence are liable to be fined. The Netherlands expects privileged persons to respect its laws and to pay fines imposed for an offence without delay.

In case of a change of address, staff members should always notify the relevant authorities (the Ministry of Foreign Affairs, the Tax and Customs Administration, the Road Transport Agency (RDW) and, for staff who are registered with it, the municipality) of their new address as soon as possible after they have moved.

Many headquarters agreements exclude the immunity of staff members for traffic violations under administrative or criminal law, as well as liability under civil law for damage arising from accidents or traffic violations. Only in a limited number of cases do staff members of an international organisation enjoy immunities which preclude prosecution under administrative or criminal law.

Fines should be paid by transferring the amount due to the Central Fine Collection Agency (*Centraal Justitieel Incasso Bureau, CJIB*), account number 56.99.88.888, RBS/Amsterdam, quoting the fine number(s). For payments from abroad see <http://www.cjib.nl/International/English/>. Fines imposed by a municipality must be paid to that municipality.

6.4 Consequences of driving under the influence of alcohol, drugs or medicines

Under international law, privileged persons have a duty to respect Dutch traffic laws, despite their privileges and immunities. Although the vast majority of them do so, the Ministry of Foreign Affairs wishes – given the potentially serious consequences – to clarify the relationship between driving under the influence of alcohol, drugs or certain medications and the immunities that apply.

6.4.1 Police traffic inspection

The immunities described in this section do not apply to privileged persons with functional immunity (with either AO or BO status) or to permanent residents and Dutch nationals. They are subject to all national measures concerning traffic safety and control.

Flagging down vehicles and the breathalyser test

The police have the right to flag down a privileged person and ask for their personal particulars. Privileged persons must show the police the identity card issued by the Ministry of Foreign Affairs and, if asked to do so, hand it over for verification. The card

must be returned to the privileged person once the police have checked their personal particulars.

The police may decide, based on their own observations, whether there are reasonable grounds for assuming that a privileged person is driving under the influence of alcohol, drugs or certain medicines. They may also use testing equipment such as breathalysers. The breathalyser test shows whether a motorist has exceeded the statutory limit (currently a blood alcohol level of 0.05% or 220 micrograms per litre of exhaled air). All privileged persons are expected to cooperate with these tests in the interests of road safety. Refusal by a privileged person to cooperate with a test contravenes Dutch law and a fine will be imposed.

Arrest, breath tests, blood tests and urine tests

A privileged person who enjoys immunity from criminal jurisdiction (absolute immunity) may not be arrested or compelled by the police to take a breath, blood or urine test. However, the Ministry would request privileged persons to respect Dutch law and to cooperate with the competent national authorities.

Driving bans and the confiscation of car keys

If the police have reasonable grounds to assume that a privileged person is driving or will attempt to drive under the influence of alcohol, drugs or certain medicines, they may take steps to ensure that the driver does not endanger himself or others. For example, the police have the power to confiscate a driver's car keys. In these situations the police will help the driver to organise alternative transport. In addition, the police may decide to have the car taken to a safe location in the interests of public safety and to protect the car. The police may also impose a driving ban of up to 24 hours on the driver in the interests of road safety. The police may not confiscate the Ministry of Foreign Affairs identity card, passport or driving licence of a privileged person who has immunity.

Procedure under criminal law

The police will draw up an official report if they discover that a privileged person has been driving under the influence of alcohol, drugs or medicines. They will also notify the Protocol Department of the Ministry of Foreign Affairs, which may in turn inform the head of the international organisation of the incident.

Unawareness that a privileged person is involved

Sometimes the police and the Public Prosecution Service are not aware that the offender is a privileged person. This is particularly likely to be the case with traffic offences,

especially if the offence was committed with a vehicle without a CD, GN or BN number plate. The offender's address may not always indicate that he/she enjoys immunity either. In such cases, a summons (*dagvaarding*) is issued in the routine manner and sent by post.

If the person concerned takes no action

If the person to whom a summons is addressed takes no action and fails to appear in court, either in person or represented by a lawyer, they are liable to be convicted and sentenced *in absentia*, in which case the judgment will be sent to the privileged person by post. If an offender convicted in this manner still fails to respond, their personal particulars will be entered on the list of wanted persons, which is widely distributed to police forces, including border control personnel. This may lead to the offender being detained by the police, and, unless the offender can produce satisfactory evidence of identity and immunity, may lead to the risk of arrest.

The Ministry therefore urges international organisations to instruct their staff members to take the necessary action if they receive a summons, especially if they receive a notice of conviction. The international organisation concerned should forward the documents received to the Ministry without delay, accompanied by a Note Verbale, so that the Ministry can inform the Public Prosecution Service.

7 Fiscal privileges

7.1 General information

Staff members of international organisations may enjoy certain fiscal privileges. These privileges are granted in the interests of the organisation, so that it can function efficiently, and not for the personal benefit of its staff.

An overview of fiscal privileges can be found in Annexe G. Please note that the actual fiscal regime of each organisation is laid down in the headquarters agreements or other legally binding instruments, such as legislation.

Staff members with Dutch nationality or a permanent residence permit issued by the IND do not enjoy the tax exemptions mentioned in the other sections of this chapter. They may however be exempted from income tax on their salary from the international organisation.

Different regime for AO and BO staff members

The package of fiscal exemptions granted to staff members of international organisations who qualify as highest ranking staff (AO) and to heads of mission is granted for the full period that the staff member holds his or her position in the Netherlands.

Fiscal privileges granted to staff members of an international organisation with BO status will cease after a registration period of ten years at the Ministry, with the exception of exemption from income tax on the salary paid by the international organisation and, if applicable, a partial exemption from tax on income in box 3.

The Tax and Customs Administration (*Belastingdienst*) has a special desk for international organisations, the Central Bureau for International Tax Treatment (*Centraal Bureau Internationale Fiscale Behandeling*, CB/IFB), Prinses Beatrixlaan 512, The Hague. This Bureau can be contacted by phone at +31 (0)88 152 3294 / 152 2262, by fax at +31 (0)88 152 3360, by post at Postbus 30509, 2500 GM The Hague, or by email at Haaglanden.CB_IFB@belastingdienst.nl.

7.2 Income tax

Staff members of international organisations are exempt from Dutch income tax on salaries and emoluments paid to them by the international organisation only if the statute of the organisation or another international agreement provides for this exemption.

Staff members of an international organisation who, under the headquarters agreement or other agreements, are granted the same privileges, immunities, exemptions and facilities as are accorded to heads of mission, diplomatic agents or the administrative/technical staff of an embassy will be treated as non-resident taxpayers for the purposes of Dutch income tax. This means that they will only be taxed on income not related to their official activities in the Netherlands, on immovable property located in the Netherlands (such as second homes) and on other income described in chapter 7 of the Income Tax Act.

7.3 Other tax exemptions

7.3.1 Value Added Tax

The following procedure applies to organisations and staff members eligible for exemptions from Value Added Tax (VAT; BTW) levied on the supply of goods and services in free circulation in the Netherlands (other than food, alcoholic beverages and tobacco). Exemption from VAT can be requested by submitting an OB form (OB 100 in Dutch or OB 100 in English and French) to the Tax and Customs Administration (CB/IFB). These forms can be obtained from the tax authorities. Exemption from VAT takes the form of a refund of tax paid. This should be applied for quarterly, within three months of the end of the calendar quarter in which the goods (highest ranking staff and international organisations) or services (international organisations) were supplied. Three original signatures on separate pages indicating the name and position of those authorised to sign should be sent to the Protocol Department.

NB: VAT will be refunded only if the amount of the invoice exceeds €225 (excluding VAT). The OB form must be signed by or on behalf of the head of the international organisation. In addition, a dated invoice must be submitted for each supply, showing:

- the date on which the goods were delivered or the service provided;
- the name and address of the contractor concerned;
- the name and address of the person to whom the goods or service were supplied;

- the quantity of goods supplied;
- the amount payable for the goods or service;
- the amount of tax due;
- proof of payment.

Questions about customs rules and VAT refunds, about refunds of excise duties and related taxes on mineral oils, and about VAT refunds for diplomatic and consular missions and international organisations can be addressed to the Tax and Customs Administration, by phone at +31 (0)88 152 2167 or +31 (0)88 152 2589 or by email at Haaglanden.CB_IFB@belastingdienst.nl.

The exemption does not apply to goods supplied by hotels, restaurants, cafés, catering organisations and related bodies. Furthermore, immovable property and services (*BTW voor diensten*) are excluded from the exemption. Nor is exemption from VAT granted in respect of goods which are used for business purposes, or which are sold, given away, hired out or in any other way put at the disposal of third parties by the person concerned.

7.3.2 Advance exemption

Subject to certain conditions, advance exemption from VAT on goods and services may also be granted to an international organisation for large purchases. The amount invoiced must be at least €35,000. Advance exemption from VAT can be requested by submitting a special certificate, known as a 15/10 certificate.

15/10 certificate

The special certificate is the *Certificaat voor vrijstelling van BTW en accijnzen* (Directive 77/388/EEC, article 15, paragraph 10 and Directive 92/12/EEC, article 23, paragraph 1) in either Dutch or English. A separate certificate is needed for each purchase. These certificates can be obtained from CB/IFB. The international organisation must submit a written request to CB/IFB in advance, together with the following:

- a) the completed certificate; and
- b) the order form, invoice and draft contract, together with information proving that the total amount of the taxable supply of goods or services is at least €35,000.

NB: If you wish the order form and accompanying documents to be returned, please mention this in the request.

If the application is found to be correct, the certificate will be stamped by CB/IFB. The completed and stamped 15/10 certificate must be submitted to the supplier, who keeps it in its records as proof that no VAT should be charged. The supplier may then provide the goods or services free of VAT. If you have any questions, please contact CB/IFB.

7.3.3 Taxes and duties on imported goods originating outside the EU

Subject to certain conditions, international organisations and staff members eligible for this tax exemption may import goods originating from outside the EU duty-free.

The procedure and the libre permis

Goods to be imported into the Netherlands by the international organisation can be exempted from tax by using the Single Administrative Document Declaration *Douane 39* (D39). Please contact the Protocol Department of the Ministry of Foreign Affairs for the relevant form. The application must be made by the head of the international organisation or his/her authorised representative. His or her name and signature must be recorded at the Protocol Department in advance. He or she must complete and sign the forms and forward them to CB/IFB. The application will be examined by a CB/IFB inspection officer. CB/IFB will retain the office copy and return the other copies to the applicant after endorsement.

As the D39 document is valid for 14 days, the goods must reach their destination within this period. Upon their arrival, the recipient must acknowledge receipt using the back of the customs copy of the D39 document. The document must then be signed as approved by or on behalf of the head of the international organisation. CB/IFB will not process a new application if the applicant has not returned the previous copy.

Tax- and duty-free alcoholic beverages, tobacco and petrol

For those organisations and staff members eligible for exemption from excise duties, the following applies. Quotas for tax- and duty-free alcoholic beverages, cigarettes (and other tobacco products) and petrol have been set for each eligible category of staff of international organisations. All international organisations will be informed of the applicable quotas with regard to exemption from tax- and duty-free alcoholic beverages, cigarettes and petrol by Note Verbale and also if there are any changes to the quotas. Staff not defined as highest ranking staff of international organisations are not entitled to exemption from excise duties on alcohol and tobacco products.

For questions concerning D39 (tax-free importation of goods), please contact the Tax and Customs Administration, by phone at +31 (0)88 152 2928, +31 (0)88 152 2811 or +31 (0)88 152 2238 or by email at Haaglanden.CB_IFB@belastingdienst.nl.

7.4 Taxes on immovable property

7.4.1 Transfer tax

Exemption from transfer tax (*overdrachtsbelasting*) is granted to an international organisation in respect of immovable property intended for the organisation's official use, e.g. for accommodation purposes.

7.4.2 Obtaining exemption from transfer tax in advance

The Ministry of Finance may grant advance exemption from transfer tax. To obtain such an exemption, the international organisation should contact the Protocol Department of the Ministry of Foreign Affairs at least six weeks in advance, submitting the draft deed of conveyance. If exemption is not granted in advance, it will take the form of a refund. In some cases, VAT, rather than transfer tax, is payable on the purchase of official immovable property. Here too, advance exemption may be obtained if a request is submitted to the Protocol Department at least six weeks in advance.

7.5 Motor vehicle tax

Motor vehicles intended for official use by the international organisation (i.e. official cars) are exempt from motor vehicle tax (*motorrijtuigen-/wegenbelasting*).

Staff of an international organisation may be exempted from motor vehicle tax on vehicles intended for personal use (including use by their dependants). Exemption from motor vehicle tax is granted on condition that the vehicles concerned have been issued with CD registration plates or a BN/GN number. Administrative, technical and service staff who have lived in the Netherlands for over 10 years are no longer exempted from motor vehicle tax.

Car and motorcycle tax (BPM)

Exemption from BPM is granted in respect of motor vehicles intended for official use by the international organisation (i.e. official cars) provided the vehicle has CD plates or registration plates in the BN/GN series. Staff of international organisations may be

exempted from BPM on vehicles intended for personal use. As a rule, exemption may be granted for one vehicle, but where a staff member has been accompanied to the Netherlands by his/her partner, exemption for a second vehicle may be granted under certain circumstances.

NB: Tax paid in the past in connection with ordinary Dutch registration plates will not be refunded.

Excise duties on motor vehicle fuel

Exemption from excise duties on motor vehicle fuel is granted in respect of motor vehicles intended for official use by the international organisation (i.e. official cars). This exemption is granted only for motor vehicles with special registration plates.

Administrative, technical and service staff who have lived in the Netherlands for over 10 years are no longer exempted from excise duties on fuel.

Staff members of an international organisation may be exempted from excise duties on motor vehicle fuel for vehicles intended for personal use (including use by their dependants). As a rule, exemption may be granted for one vehicle, but where a staff member has been accompanied to the Netherlands by his/her partner, exemption for a second vehicle may be granted under certain circumstances.

7.6 Energy tax

If an international organisation has been granted exemption from VAT on goods for official use in the Netherlands, it is also eligible for exemption from energy tax. The exemption is granted through a refund on the basis of the energy company's final invoice. These invoices must be submitted to the tax authorities (CB/IFB) within 13 weeks of dispatch of the final invoice by the energy company. The refund application should be combined with that for a VAT refund in respect of the energy company's final invoice.

7.7 Municipal taxes

International organisations and their staff are entitled to exemption from certain municipal taxes (but not charges for services rendered), depending on their status. Exemption is granted only from municipal taxes relating to the official activities of the organisation and personal use by staff members including their dependants. The term

'official activities' includes providing accommodation for staff. Only staff who are neither nationals nor considered to be permanent residents of the Netherlands are eligible for exemption. In granting such exemptions, account may be taken of reciprocity.

Exemptions can be granted from payment of the following municipal taxes:

- property tax on property owned by the international organisation and head of mission (*onroerende zaakbelasting*);
- municipal tax on second homes;
- dog licences (*hondenbelasting*);
- public announcements tax (*reclamebelasting*);
- tax for installations on public land or water (*precariobelasting*).

NB: These assessments may sometimes be sent by the municipal tax authorities even though you are exempted from municipal taxes. In such cases, you can lodge an objection with the municipality within six weeks of the date of the assessment. The headquarters agreement with an international organisation determines whether its staff are exempt from the municipal taxes mentioned above.

7.7.1 Charges for services rendered

It should be noted that no exemptions are granted in respect of charges levied for specific services rendered. No exemption is therefore granted in respect of administrative charges (*leges*), betterment levy (*baatbelasting*), sewage charges (*rioolrechten*), waste disposal charges (*afvalstoffenheffing*), waste collection charges (*reinigingsrechten*) and toll charges (except for the Kil Tunnel near Dordrecht and the Western Scheldt Tunnel). An example of a betterment levy is a charge for the construction of a new sewerage system to which the property in question is connected. This is a municipal charge for a specific service rendered.

7.7.2 Water charges

Pollution of surface waters levy

The principle here is that the polluter pays. Anyone discharging wastewater, whether from domestic use (toilets, showers, sinks, etc.) or industrial use, pays a charge. Staff members of international organisations are not entitled to any exemptions in respect of the levy as it is a charge for a specific service rendered.

Water authority charges

These charges consist of the *waterschapsomslag* (paid by the owner and user of the premises) and the *ingezetenenomslag* (paid by the occupier). Exemption may be granted if the headquarters agreement has a provision to this effect, unless the person concerned is permanently resident in the Netherlands or has Dutch nationality. The water authority charge for the treatment of wastewater (*zuiveringsheffing*) has to be paid by everyone residing in a particular district (no exemption). Exemption from the water authority charge for the drainage of land (*ingezetenenheffing*) is granted to international organisations and their staff unless they are permanently resident in the Netherlands or have Dutch nationality.

Tap water

Organisations and staff members eligible for exemption from VAT on the delivery of water for official purposes are also exempt from VAT on tap water. A request can be submitted together with the request for the VAT refund using the OB 100 form.

7.8 Citizen service number (*Burger Service Nummer, BSN*)

Although privileged persons are not obliged to register with the municipality where they reside, the Ministry considers registration with the municipality highly practical and advisable. It makes it easier for the Dutch authorities to contacting privileged persons in case of need, e.g. in the event of a disaster or for security reasons.

Increasingly, contacts between residents and the authorities (e.g. the municipality, the Tax and Customs Administration and the Road Transport Agency (RDW)) as well as hospitals, medical specialists, the police and other services are facilitated through use of the citizen service number (*Burger Service Nummer, BSN*). This number can only be acquired by registering with the municipality. It replaces the tax and social insurance number (*SoFi-nummer*) issued to every newly arrived privileged person by the Tax and Customs Administration. A person's privileged status must be noted when registering with the municipality. A previously issued tax and social insurance number should be given when applying for a BSN.

Questions relating to the BSN should be addressed to the Tax and Customs Administration, by phone at +31 (0)88 152 2546, +31 (0)88 152 2638 or +31 (0)88 152 2811 or by email at Haaglanden.CB_IFB@belastingdienst.nl.

7.9 Benefits

Childcare Act

Staff members of international organisations with children attending childcare that is not provided by the international organisation itself may be eligible for Dutch childcare benefit. It can be applied for from the Benefits unit of the Tax and Customs

Administration (*Belastingdienst Toeslagen*): <http://www.toeslagen.nl>

Information (in Dutch) can be found at

<http://www.toeslagen.nl/particulier/kinderopvangtoeslag.html> and

<http://www.toeslagen.nl/download/particulier/kinderopvangtoeslag2010.html>.

Childcare benefit can only be requested for childcare supplied by a provider or bureau that satisfies Dutch government requirements. More information (in Dutch) can be found at www.toeslagen.nl/gastouderopvang.

Questions related to childcare benefits should be addressed to the Central Bureau for International Tax Treatment of the Tax and Customs Administration, by phone at +31 (0)88 152 3306 or +31 (0)88 152 2474 or by email at

Haaglanden.CB_IFB@belastingdienst.nl.

8 Cars

8.1 Tax exemption and special registration certificate

The Ministry of Foreign Affairs would advise privileged persons to consult the tax authorities about exemptions before purchasing a car in the Netherlands. Exemption from tax may be granted when purchasing or importing a car, depending on the headquarters agreement and the status of the person concerned. Exemption is granted from the following taxes:

- customs duties and VAT when importing a car into the European Union;
- VAT on the purchase of a new car in the EU;
- car and motorcycle tax (*belasting op personenauto's en motorrijwielen*, BPM) when registering a car in the Netherlands;
- motor vehicle tax (MRB). Technical and administrative staff (BO status) is exempt for a period of ten years only.

Exemption from BPM is granted on condition that the vehicle has CD plates or registration plates in the BN/GN series. Exemption from tax is always granted subject to the condition that it ends when the car is disposed of. This includes selling, leasing, hiring out and pledging the car, and transferring it free of charge or in return for payment. It is also prohibited to use the car, or cause it to be used, in a manner or for purposes not covered by the exemption.

Tax exemption is always granted in advance and never in the form of a tax refund. Applications for tax exemption and the issue of a special registration certificate should be supported by the employer and addressed to:

Belastingdienst Haaglanden
Centraal Bureau IFB, Afdeling Motorrijtuigen
Postbus 30509
2500 GM Den Haag
Fax: +31 (0)88 152 3360

The application should include the following information:

- name and full address of the person concerned;
- nationality;
- place of residence at the time of recruitment;

- date on which employment with the international organisation commenced.

The following documents should be enclosed with the application:

- a completed *Douane 39* form;
- a copy of the sales contract;
- the RDW 137 special registration certificate application form;
- a copy of the certificate of conformity (*certificaat van overeenstemming, CVO*);
- a document demonstrating that the car has been or will be insured;
- a registration certificate for the car, if one has already been issued.

Questions concerning customs regulations on cars – non-recurring issues such as tax exemptions or waiving exemptions and the consequent additional tax assessments and applications for a special registration number – should be addressed to Mr M.J.B. de Raad at +31 (0)88 152 2187 or MJB.de.Raad@belastingdienst.nl, to Mr R.W.J. Strang at +31 (0)88 152 2443 or RWJ.Strang@belastingdienst.nl, or by email to Haaglanden.CB_IFB@belastingdienst.nl.

8.1.1 Importing or purchasing a car

When importing or purchasing a car, the following situations may occur.

- a new car is purchased in the Netherlands;
- a new car is imported from abroad;
- a used car is imported into the Netherlands;
- a car is purchased within the international organisation.

These situations will be explained in turn. Please note that the above-mentioned documents must always be enclosed with the application.

8.1.2 Purchasing a new car in or importing one into the Netherlands

When a new and unused car is purchased in the Netherlands, the organisation applies to the Central Bureau for International Tax Treatment (*Centraal Bureau Internationale Fiscale Behandeling, CB/IFB*) for exemption from tax and the issue of a special registration certificate. Exemption is granted from customs duties (if the car originates outside the EU), VAT and BPM.

The car dealer should request an RDW 137 special registration certificate application form and the CVO from the official importer.

NB: These exemptions are not applicable when purchasing a used car in the Netherlands.

8.1.3 Purchasing a new car outside or importing one from outside the Netherlands

If a new and unused car is purchased outside the Netherlands, the procedure for obtaining exemption from tax and applying for a special registration certificate is the same as described in section 8.1.2. Please note that the car must be physically present in the Netherlands. A copy of the foreign registration certificate should be enclosed with the above-mentioned documents. Applicants should complete the RDW 137 special registration certificate themselves. Blank forms are available from the Road Transport Agency (RDW) in Veendam, tel. +31 (0)598 699242.

8.1.4 Purchasing a used car outside the Netherlands

If a used car is purchased outside the Netherlands but within the EU, BPM must be paid when registering it. VAT is paid in the country where it was purchased. A used car means a car older than six months and/or with more than 6,000 km on the odometer. Exemption from BPM is granted on the basis of a *Douane 39* form. Any exemption ends when the car is sold or otherwise disposed of.

8.1.5 Purchasing a car within the organisation

If a car already covered by a tax exemption is bought from a member of the same organisation, it is only necessary to submit the *Douane 39* form, an RDW 137 special registration certificate application form, the original special registration certificate, the APK (proof of annual vehicle inspection as required by law) report and an insurance certificate. The exemption will apply to the new special registration certificate under the same conditions.

8.2 Selling a tax-free car and waiving exemption

If a car is no longer used for the purpose for which the exemption was granted, the taxes for which the exemption was granted must, as a rule, be paid. Before waiving the exemption, it is advisable to ask CB/IFB to calculate the amount of tax due. A written request may be submitted, stating the registration number and the number of kilometres on the odometer. The request may also be faxed to +31 (0)70 372 4151. As a rule this service will not be provided more than once for each car.

The car must not be given away, hired out or in any other way put at the disposal of third parties.

If you wish to sell a tax-free car to a non-privileged person, you should submit a written request to CB/IFB to waive the exemption. CB/IFB will calculate the tax and send the person concerned a giro collection slip stating the amount of tax due. Once the tax has been paid, CB/IFB will agree to issue a Dutch registration certificate. To apply for a Dutch registration certificate, the following documents should be submitted to CB/IFB in The Hague:

- an RDW 134 registration certificate application form;
- the original special registration certificate;
- the APK report;
- a copy of the passport of the person concerned;
- the request to waive exemption.

8.3 Scrapping cars

If a car has to be scrapped, it is first necessary to obtain written permission from CB/IFB by submitting a request to that effect. CB/IFB will then send a written notice stating whether it will grant permission and under what conditions.

8.4 Exporting a tax-free car

If a tax-free car is exported, the following situations may occur.

8.4.1 Person with exemption leaves organisation and takes car to country of destination

In this case, the registration certificate should be returned to CB/IFB, and there are no tax consequences. On request, CB/IFB will send a certified copy of the registration certificate, which can be used for transportation and registration purposes. The certified copy is valid for three months. After receiving the registration certificate, CB/IFB will inform the RDW in Veendam and the Central Bureau of Motor Vehicle Tax (*Centraal Bureau Motorrijtuigenbelasting*, CBM) in Apeldoorn that the car has been exported. Failure to return the registration certificate means that CBM will continue to send the customer motor vehicle tax bills.

8.4.2 Person with exemption continues working at organisation and car is exported

If the car is exported **outside the EU**, the registration certificate should be returned to CB/IFB and there are no tax consequences. However, documents should be submitted demonstrating that the car has been exported outside the EU. On request, CB/IFB will provide a certified copy of the registration certificate, which can be used for transportation and registration purposes. After receiving the registration certificate, CB/IFB will inform RDW in Veendam and CBM in Apeldoorn that the car has been exported. Failure to return the registration certificate means that CBM will continue to send the customer motor vehicle tax bills (if applicable). If the car is exported **outside the Netherlands but remains within the EU**, VAT and possibly customs duties are payable since the car is no longer being used for the purpose for which exemption was granted. In this case, CB/IFB should be informed in writing that the car is to be exported to an EU member state. A request should be submitted to waive exemption from tax. CB/IFB will calculate the VAT and possibly the customs duty and send the person concerned a giro collection slip stating the amount of tax due. The registration certificate should be enclosed with the request. After receiving the registration certificate, CB/IFB will inform RDW in Veendam and CBM in Apeldoorn that the car has been exported. Failure to return the registration certificate means that CBM will continue to send the customer motor vehicle tax bills (if applicable).

8.5 Change of address

An international organisation or staff member who is not registered in the municipal personal records database (GBA) and is in possession of a **vehicle with a special privileged registration number** and whose address changes should inform not only the Ministry of Foreign Affairs but also RDW as soon as the move takes place:

RDW Centrum voor Voertuigtechniek en Informatie

Customer Service

Postbus 30 000

9640 RA Veendam

Address changes should be reported in writing, enclosing the following information:

- the registration number of the vehicle, the new address (street, number, town/city and postcode) and the date of change of address;
- a legible copy of valid proof of personal identity (back and front).

8.6 Driving licences

Driving in the Netherlands is only permitted with a valid driving licence. Driving without a driving licence is a criminal offence.

A person with a valid driving licence that was issued in one of the countries of the European Union (EU) or the European Economic Area is in principle allowed to drive in the Netherlands for a period of up to ten years after issuance.

Privileged persons with a valid, non-European driving licence are allowed to drive with it in the Netherlands only in combination with a valid privileged person's identity card issued by the Ministry of Foreign Affairs. Privileged persons are allowed to exchange their foreign driving licence for a Dutch driving licence.

Privileged persons may wish to apply for a Dutch driving licence or to acquire one after passing the driving test. This is only possible after registering with the GBA of the municipality where they reside.

Applying for or exchanging driving licences

For the following situations regarding driving licences consult the RDW website (<http://www.rdw.nl/nl/particulier/internationalvisitor/drivinglicence/Pages/default.aspx>):

- applying for a new driving licence after loss or theft;
- exchanging a foreign driving licence.

8.7 Annual Vehicle Inspection (APK)

By law all vehicles with a petrol engine, manufactured after 1 January 2005, have to undergo a technical inspection in the interests of road safety. The first APK should take place within four years, the second within two years of the first, and the third within two years of the second. After eight years an annual technical inspection is required. For vehicles with a diesel or gas engine, manufactured after 1 January 2005, the first APK must take place within three years, after which annual inspections are required. This applies to all vehicles weighing up to 3,500 kg and to motorcycles. Once a vehicle has been passed, a certificate of approval is issued. Information on which garages can perform this inspection can be obtained from garages, car dealers and RDW.

When new or second-hand motor vehicles imported from abroad (which fall into categories B and D) are **sold** in the Netherlands to a person who does not possess privileged status, the vehicle will first have to be inspected in order to obtain ordinary Dutch registration documents. The new owner will in principle be responsible for paying the costs of the inspection.

8.8 Parking

Parking near international organisations or official residences

The municipal authorities are fully autonomous in setting policy on reserved parking bays. The municipality of The Hague is willing, where necessary, to mark as reserved two parking bays on the public road outside the main offices of an international organisation and one outside the official residence of the organisation's head. Whether or not these parking bays are granted depends on the parking situation at the international organisation or residence and the possibilities for public parking nearby. These parking bays may be used only by cars belonging to the organisation, not by visitors. Parking bays should be requested by sending a Note Verbale to the Protocol Department of the Ministry of Foreign Affairs, which will forward the application to the municipal authorities.

Visitors' cars

Visitors will have to use the normal parking spaces and pay the normal parking fees. Visitors' cars that are parked illegally will be treated by the traffic police like any other illegally parked cars. Staff members of international organisations can apply for a special visitor's permit from the municipality of The Hague. For more information, contact the City Management office (*Stadsbeheer*), Loosduinseweg 13/17, The Hague, at +31 (0)70 353 3000.

Parking during receptions/events in The Hague

To enable the local authorities to make the necessary traffic arrangements, an international organisation based in The Hague that plans to organise a large reception or other large event should inform the Protocol Department by Note Verbale as far in advance as possible, and in any event at least four weeks in advance.

The following information must be provided:

- the date and time of the event;
- the address of the venue;
- the number of expected guests;
- details of the contact person;

- requested measures (parking measures, blocking streets, traffic control, etc.).

The Protocol Department will forward the Note Verbale with the details mentioned above to the competent local authorities, which will decide on the traffic measures to be taken. For more details about the measures taken, contact the Diplomatic Front Office of the Haaglanden police force in The Hague at +31 (0)70 424 2424.

Parking meters and car park charges

The Ministry is frequently asked about parking meters and car park charges. No exemptions are possible from these charges, because they are levied by the municipality for specific services rendered. Like everyone else, the staff of international organisations must therefore pay the parking fees.

How to obtain a parking permit

The following applies to residents of The Hague. In many parts of The Hague, residents need a parking permit to park their car in the street where they live. Staff members of diplomatic missions driving vehicles with CD, GN or BN registration plates can obtain a parking permit for the area of The Hague in which they live by providing evidence of their address (a tenancy agreement, for instance) and their Ministry of Foreign Affairs identity card. The cost for this permit varies according to the area.

Anyone who holds a reserved parking space in an area of The Hague where parking permits are required must have a parking permit, for which he/she must also pay.

For more information, the staff member can contact the City Management office, Loosduinseweg 13-17, The Hague, at +31 (0)70 353 3000. This information is also available at the Expat Service of The Hague International Centre located on the ground floor of the City Hall (Atrium), Spui 70, The Hague, tel. +31 (0)70 353 5043.

The towing away of vehicles

The police generally adopt a policy of restraint with regard to towing away vehicles with CD, CDJ, BN or GN number plates. If the traffic situation or other circumstances make it necessary to tow a vehicle away, the costs incurred must be paid as they constitute charges levied for specific services rendered. Immunities or privileges therefore do not apply in these cases. The same approach applies when a vehicle with CD, CDJ, BN or GN

number plates is clamped. A parking ticket issued by the municipality is considered a fine (see chapter 6, Immunity).

8.8.1 Parking near the Ministry of Foreign Affairs

Using a chauffeur-driven car

Staff of an international organisation using a chauffeur-driven car to visit the Ministry may use the VIP entrance at Prins Clauslaan 5 after making an appointment with the Ministry. You are advised to make arrangements well in advance with the secretariat of the Protocol Department, tel. +31 (0)70 348 4905/6490. After passing through the vehicle gate the chauffeur should leave the passenger at the entrance to the building, whereupon the latter should identify him/herself to the security officer on duty and state the reason for the visit. The security officer will then contact the ministry official with whom the visitor has the appointment. In the meantime the chauffeur can park the car in the VIP garage and await the passenger's return.

Delivery of documents

Visitors coming by car (chauffeur-driven or otherwise) wishing to deliver large documents for specific departments or officials should report to Prinses Irenestraat 8 (via the transport official), while those with chauffeur-driven cars wishing to deliver other documents should report to the Central Mail Room counter at Prinses Irenestraat 6.

9 Amsterdam Schiphol Airport

9.1 Entry passes to Schiphol Airport

Eligible persons from international organisations can obtain access to protected areas by means of an airport pass carrying electronic information.

At present two entry passes are available for persons who have to be present in the protected area by reason of their position:

- the Schiphol pass, for persons who have to be present several times a week;
- the Schiphol day pass, for persons who do not have to be present on a regular basis.

The entry passes are for specific individuals and should be applied for and collected from Schiphol airport directly, i.e. without the Ministry's intervention.

The address of the office concerned is:

SCHIPHOL GROUP

Access & Identification Centre

Section Regulations

Triport 2, Room 2314, Locatiecode 03-20

Schiphol Centrum

Postbus 7501

1118 ZG SCHIPHOL CENTRUM

Tel.: +31 (0)20 601 2626

Website: <http://www.schiphol.nl/Vacancies/SchipholPass.htm>

Persons entering or exiting the restricted section of the arrivals hall have to pass through a special staff entrance and not through the normal passengers' entrance.

9.2 VIP Lounge

In line with the practice in several other European countries, the Dutch Ministry of Foreign Affairs has decided that the following persons may use the VIP Lounge at the Ministry's expense if they are visiting this country:

- heads of state, those first in line to the throne and vice presidents;

- prime ministers, deputy prime ministers, foreign ministers and deputy foreign ministers, if they are meeting their Dutch counterparts;
- the President and judges of the International Court of Justice, on first arrival and final departure;
- ambassadors, on first arrival and final departure;
- heads of international organisations based in the Netherlands, on first arrival and final departure;
- all officials of international organisations with head of mission status, on first arrival and final departure;
- the Secretary-General of the United Nations, the Secretary-General of NATO, the Secretary-General of the Organization for Security and Cooperation in Europe, the President of the European Council, the President and all members of the European Commission, the High Representative of the EU, the President of the European Parliament, the President of the World Bank, the Managing Director of the International Monetary Fund, the Chairman of the Committee of Ministers of the Council of Europe, the Secretary-General of the League of Arab States, the Secretary-General of the Organisation of the Islamic Conference, the President of the African Union and all heads of specialised UN agencies, programmes and funds.

NB: These rules do not apply if the persons mentioned above are in transit.

First arrival and final departure

International organisations receiving any of the persons listed above and wishing to use the VIP Lounge at Schiphol are advised to make arrangements well in advance. They should address their requests to the Protocol Department of the Ministry of Foreign Affairs in the form of a Note Verbale. The Protocol Department will then make the reservation and the costs will be borne by the Ministry. Reservations must be made by fax to +31 (0)70 348 5268, and will be charged for unless cancelled 24 hours in advance. In all other cases, international organisations must make reservations through the VIP Lounge (by phone to +31 (0)20 601 0215 or by email to VIP_centrum@schiphol.nl) and bear the costs themselves.

9.3 Privium

As of 25 May 2011, travel documents of privileged staff at embassies, consulates-general and international organisations and family members who possess a valid privileged person's identity card issued by the Ministry of Foreign Affairs no longer have to be stamped on entry or exit at any border crossing in the Netherlands. At passport control,

privileged persons will therefore also be expected to present their privileged person's identity cards to the official from the Royal Military and Border Police (*Koninklijke Marechaussee*). When arriving in the Netherlands for the first time and departing for the last time, privileged persons will not be in possession of a privileged person's identity card, and so on these occasions the passports of persons from outside the EEA and Switzerland will be stamped.

In addition, as of 25 May 2011, privileged persons and members of their families who are nationals of countries outside the EEA or Switzerland and who have a privileged person's identity card issued by the Ministry of Foreign Affairs bearing the code AD, AO or AC will also have the option of joining Schiphol Airport's Privium programme (for a fee). Following a biometric scan, travellers registered with Privium are given fast-track entry to or exit from the Netherlands via a separate channel. This is possible because the thorough inspection required by the Schengen Agreement will already have been performed as part of the Privium application process, during which the traveller's personal details are registered.

10 Security

10.1 General information

As a consequence of the terrorist attacks that have taken place all over the world in recent years, measures to protect buildings and persons have taken on a new dimension. Dutch security policy for international organisations reflects the impact of these developments. The Netherlands is aware of its special duty towards international organisations and has customised its security policy to take that responsibility into account. The Protocol Department is the front office for requests and questions concerning security issues.

The office of the National Coordinator for Counterterrorism and Security (NCTV), through its Surveillance and Protection Department, is responsible for security policy and security matters concerning international organisations and maintains direct contact with some of these organisations.

Both the Ministry of Foreign Affairs and the NCTV's office participate as observers in the Netherlands International Security Forum (NISF), an informal association of international organisations in the Netherlands, in which the heads of security departments of international organisations exchange views.

10.2 Protection of persons

In exceptional circumstances, it may be necessary to implement specific protection measures for specific persons. The initiative for such protection may come from the Dutch authorities or from the international organisation concerned. The NCTV or police will consult with the Dutch intelligence agencies that make threat assessments and determine the threat level, which may lead to additional measures to protect the person involved. Protective measures will be evaluated from time to time to ensure they are appropriate to the situation. When threat levels diminish, protective measures will be scaled down. International organisations themselves play an important role in providing the host country authorities with up-to-date information on any threats or other relevant developments. However, final responsibility for protection measures always rests with the Dutch authorities. Cooperation of protected persons with the security agencies is of the utmost importance.

10.3 Protection of buildings

The Netherlands undertakes to provide all the appropriate protection for the premises and buildings of international organisations against any intrusion or damage and to prevent any disturbance of the peace or impairment of their dignity.

In addition to the general security measures that apply in the Netherlands in respect of persons and property, extra measures may be taken to protect international organisations, based on threat levels determined by the NCTV or police.

International organisations should first contact the Protocol Department of the Ministry of Foreign Affairs to report security threats or risks to their buildings or their staff. The Ministry will then contact the competent authorities, which will take the appropriate security measures.

If an international organisation has information that its peace is likely to be disturbed, it should inform the Ministry's Protocol Department at +31 (0)70 348 6490 during office hours (09.00 – 17.00), or through the Ministry's Front Office (*centrale meldkamer*) outside office hours at +31 (0)70 348 4278.

If police assistance is required, the following procedures are suggested:

- in the event of an **emergency (including accidents)**, international organisations can always dial the national emergency number **112** (ask for the police, medical assistance or the fire brigade, as required);
- for **less urgent matters** requiring police assistance, please call **0900 8844**.

The Haaglanden regional police have a special surveillance unit for diplomatic premises and international organisations, the Mobile Diplomatic Protection Squad (*Dynamische Diplomatieke Surveillance*, DDS). It can be reached via the national police telephone number 0900 8844 or via the Diplomatic Front Office of Haaglanden police force at +31 (0)70 424 2424.

Naturally, all international organisations should take all the measures necessary for the protection of their premises and for the basic protection of the homes of their staff members against burglary, vandalism and fire, such as any careful householder would. Staff members should ensure adequate insurance coverage against fire and burglary. The regional police force is prepared to provide advice on protective measures in response to a request from an international organisation received through the Ministry of Foreign

Affairs. Damage to the premises or vehicles of the international organisation or its staff members, as a result of a burglary or vandalism, should be immediately reported to the Ministry. If the damage was demonstrably politically motivated or occurred during a demonstration, the international organisation can apply to the Ministry for compensation. Damage to flags and coats of arms will always be compensated.

10.4 Demonstrations

The freedom to hold demonstrations is a longstanding tradition and a constitutional right in the Netherlands. The Netherlands has clearly defined limits within which these rights may be exercised and within which the competent authorities may impose restrictions on demonstrations. The municipal authorities must be notified in writing, in advance, of plans to hold demonstrations.

Once a demonstration has been announced, the police are responsible for ensuring that it proceeds in an orderly manner. Impeding the normal course of business of international organisations is prohibited. The mayor is therefore empowered to issue instructions, which demonstrators must obey, and may if necessary give orders to terminate a demonstration if these instructions are not complied with. The police will contact the international organisation to make security arrangements and ensure that it can continue to operate.

10.5 Firearms

Permission

The possession of firearms in the Netherlands is discouraged. The Dutch authorities are responsible for protecting the staff of international organisations. Applications for firearms permits should be made to the local police.

Import and export

There are separate regulations governing the import, export, possession and carrying of firearms for the purpose of defence and of firearms for shooting game. Permission for the legal import and export of small handguns only (not automatic weapons) must be obtained from the Tax and Customs Administration's Central Import and Export Office (*Centrale Dienst voor In- en Uitvoer*, CDIU) in Groningen. Applications must be sent to the CDIU.

Foreign security personnel

Separate regulations apply to foreign visitors wishing to be accompanied during their stay in the Netherlands by their own armed security personnel. These regulations state the categories of persons (or posts) eligible for a firearm permit and the maximum number of firearms that may be carried. Separate permission for each armed security officer and for each weapon must be obtained from the NCTV. Each request for permission must be made in writing via the Protocol Department at least two weeks before the arrival of the visitor(s). In principle only heads of state and government, foreign ministers and military officers whose visit is covered by the NATO Status of Forces Agreement can obtain permission at shorter notice through a streamlined procedure. Other dignitaries may be eligible in the event of a threat substantiated by an NCTV threat assessment.

Game shooting

The carrying of a shotgun for game shooting purposes is permitted only after a certificate has been issued allowing the person concerned to possess such a weapon, and only on the way to and from the shoot within the estate where it is being held. People wishing to shoot game must have a licence. To obtain a licence they must follow a training course and pass a high-level examination in Dutch. Alternatively, the host of a shooting party may apply for guest permits, valid for six consecutive days, for his/her invited guests. A rifle or shotgun for game shooting may only be carried in transit through the Netherlands if the owner can show a licence issued in the country from which the person is travelling, provided it is not ready for immediate use and is properly wrapped. In such cases the various documents must be produced for examination by customs officers on entry into the Netherlands.

Annexe A Specimen declaration for travel purposes on termination of employment

This letter, together with a certified copy of the privileged person's identity card mentioned below, serves as proof of bearer's legal stay in the Netherlands.

Mr/Mrs/Ms

national of

was employed in the Netherlands by the international organisation

.....

from until the day of his/her departure from the Netherlands.

During this period he/she was officially registered with the Ministry of Foreign Affairs of the Netherlands and the holder of privileged person's identity card no.

Upon completion of his/her duties with the aforementioned international organisation, the original identity card was returned to the Ministry of Foreign Affairs of the Netherlands.

In case of questions, information or assistance may be sought from the Host Nation Division (DKP/NG) of the Protocol Department of the Ministry of Foreign Affairs, tel.: +31 (0)70 348 6138 (outside office hours +31 (0)70 348 4278), fax: +31 (0)70 348 5268, email: dkp@minbuza.nl.

The Hague,

[Date and stamp of the international organisation]

Annexe B Specimen Note Verbale for privileged persons and members of their family forming part of the household applying for a visa

The [name of international organisation] presents its compliments to the Ministry of Foreign Affairs of the Kingdom of the Netherlands and has the honour to inform the Ministry that [name of visa applicant], a national of [country of origin], will be working for the [name of international organisation] as [position] in the [name of department/office/division] as from [date], for a period of [duration of the employment contract].

In cases of family reunification:

...has the honour to inform the Ministry that the spouse/child of [name of employee], who is working for the [name of international organisation] as [position], will apply for a visa for the Netherlands for the purpose of joining [her husband/his wife/her/his father/mother]. The [name of international organisation] requests the Ministry of Foreign Affairs to assist in the issue of a visa for [name(s) of visa applicant(s)]. The visa application(s) will be submitted to the [Embassy/Consulate] of the Kingdom of the Netherlands in [place and country]:

Name of staff member/spouse/child:

Address:

Date and place of birth:

Passport number:

Date and place of issue:

Expiry date:

[include this information for each person applying for a visa]

The [name of international organisation] avails itself of this opportunity to renew to the Ministry of Foreign Affairs of the Kingdom of the Netherlands the assurances of its highest consideration.

The Hague, [date]

Ministry of Foreign Affairs [official stamp of the international organisation]
of the Kingdom of the Netherlands

Attn. DKP/NG

Cc: [visa applicant(s)]

Annexe C Specimen request for assistance with a visa for a private visit to privileged staff

The undersigned, [name], [position at the international organisation] at the [international organisation], holder of identity card [number] issued by the Protocol Department of the Dutch Ministry of Foreign Affairs in The Hague and valid until [date], intends to invite the following family member: [name], born on [date] in [place], a national of [country], with passport [number], [relation] of the undersigned, to the Kingdom of the Netherlands for a period of [...] as from [date of entry].

I assume full responsibility for all expenses associated with [name]'s stay in the Kingdom of the Netherlands, including medical expenses. I also guarantee that [name] will leave the Netherlands before [his/her] visa expires.

I request the assistance of the [Embassy/Consulate] of the Kingdom of the Netherlands in the issuance of an entry visa for [name of guest].

[signature]

The Hague, [date]

To the [Embassy/Consulate] of the Kingdom of the Netherlands
[place and country]
Cc: [visa applicant]

Annexe D Specimen Note Verbale for partners of privileged persons applying for a visa (without marriage certificate or registered partnership recognised by the Netherlands)

The [name of international organisation] presents its compliments to the Embassy of the Kingdom of the Netherlands in [country] and has the honour to inform the Embassy that the partner of [name of staff member], who is working for the [name of international organisation] in the Netherlands as [position], will apply for a visa for the Netherlands for the purpose of joining [name of staff member].

Name of partner:

Address:

Date and place of birth:

Passport number:

Date and place of issue:

Expiry date:

The [name of the international organisation] and [name staff member] hereby declare that [name of partner]:

- will form part of the household of [name of staff member] in the Netherlands;
- has an exclusive relationship with [name of staff member];
- is of age (older than 18);
- is not under any legal constraint;
- is not a relative of [name of staff member].

In addition, the [name of the international organisation] and [name of staff member] declare that [name of staff member] and [name of partner] will conclude a cohabitation agreement (*samenlevingsovereenkomst*) or enter into a registered partnership (*geregistreerd partnerschap*) in the Netherlands within the period of the validity of the visa (three months). [Name of staff member] and [name of partner] are aware that registration with the Ministry of Foreign Affairs (DKP) and issuance of a Ministry of Foreign Affairs identity card for the partner must also take place within the period of validity of the visa; that registration with the Ministry of Foreign Affairs and issuance of an identity card cannot take place without a cohabitation agreement or registered partnership; and that failure to comply within three months will result in illegal stay through expiration of the visa and possible expulsion.

Signed:

Name of staff member:

Place:

Date:

Countersigned by a representative of the international organisation and marked with the official stamp of the organisation:

Name of representative:

Place:

Date:

The [name of international organisation] avails itself of this opportunity to renew to the Ministry of Foreign Affairs of the Kingdom of the Netherlands the assurances of its highest consideration.

The Hague, [date]

Embassy of the Kingdom
of the Netherlands in [place]

[official stamp of the international
organisation]

Cc: DKP

Annexe E Officially recognised foreign partnerships that are accepted for the purposes of the issuance by the Ministry of Foreign Affairs of an identity card:

- **Australia (Victoria)**
- **Austria**
- **Belgium**
'Wettelijke samenwoning' (Burgerlijk Wetboek, art. 1475-1479)
- **Czech Republic**
- **Denmark**
Registered partnership
- **Ecuador**
- **Finland**
Registered partnership
- **France**
'Pacte civil de solidarité' (Titre XII Code Civil)
- **Germany**
'Lebenspartnerschaft' (Lebenspartnerschaftsgesetz)
- **Greenland**
- **Hungary**
- **Iceland**
- **Luxembourg**
- **Mexico**
- **New Zealand**

Registered partnership

- **Norway**

Registered partnership

- **Quebec (Canada)**

- **Scotland**

- **South Africa**

- **Spain**

Registered partnerships from the following regions:

Andalucía (Parejas de hecho), Aragón (Parejas estables no casadas), Baleares (Parejas estables), País Vasco (Parejas de hecho), Cataluña (Uniones estables de pareja), Madrid (Uniones de hecho), Valencia (Uniones de hecho).

- **Sweden**

Registered partnership

- **Switzerland**

- **United Kingdom**

- **United States of America**

California, Colorado, Connecticut, Hawaii, Iowa, Nevada, New Hampshire, Oregon, Vermont, Washington

This list is not exhaustive. Other legal arrangements not bearing the name 'registered partnership' but with the same function and characteristics may also qualify. For further information please contact the Dutch Population Affairs Association (*Nederlandse Vereniging voor Burgerzaken*) at +31 (0)20 551 9007/9009, by fax at +31 (0)20 551 9203, or by email at nvzb@dpg.amsterdam.nl, or the Travel Documents, Legalisation and Fraud Division (DCM/RL) of the Ministry of Foreign Affairs.

Annexe F Specimen declaration for an identity card for children between the ages of 18 and 23

[If the child is attending a full-time course of education or study in the Netherlands, it is not necessary to submit this declaration. Written proof of enrolment at the educational establishment may be submitted instead.]

Name of staff member:

International organisation:

Name of child:

Nationality:

Date of birth:

[Name of staff member], employed at [international organisation], declares that [name of child] fulfils all of the following applicable conditions:

- 1) [Name of child] is unmarried,
- 2) [Name of child] is financially dependent on [name of staff member] and
- 3) [Name of child] is a member of [name of staff member]'s household.

Signed:

Name of staff member:

Place:

Date:

Countersigned by representative of international organisation and marked with official stamp of international organisation:

Name of representative:

Place:

Date:

Annexe G General overview of fiscal privileges for staff of international organisations

(for more information, see chapter 7, Fiscal privileges)

EXEMPTION FROM: (and its conditions)	STATUS		
	Head of the organisation (and his/her family) (AO)	Highest ranking staff members (and their families) (AO)	Members of technical, administrative and service staff (and their families) (BO)

Income tax (<i>inkomstenbelasting</i>)			
<ul style="list-style-type: none"> • earnings from the official function at the organisation (salary) <ul style="list-style-type: none"> - if agreed upon by the States Parties in the Statute or Protocol of the organisation and as may be laid down in the Headquarters Agreement; - applicable to non-residents as well as permanent residents of the Netherlands and Dutch nationals. 	Yes	Yes	Yes
<ul style="list-style-type: none"> • other income (Box 1) <ul style="list-style-type: none"> - if the source of the income is situated in the Netherlands 	No	No	No
<ul style="list-style-type: none"> • income from a substantial interest (Box 2) <ul style="list-style-type: none"> - with regard to an interest in a company situated in the Netherlands 	No	No	No
<ul style="list-style-type: none"> • savings and investments (Box 3) 	Partial	Partial	Partial

only for heads of mission and staff members with AO status; - purchased on the regular market; - for cars with special registration plates.			first year after taking up employment with the international organisation in the Netherlands)
---	--	--	---

Import duties <i>(invoerrechten)</i> - for durable goods only (no exemption for non-durable goods or items, such as food and beverages, tobacco products and alcoholic beverages); - for personal use.	Yes	Yes	Yes (only at the time of their first installation, being defined as the first year after taking up employment with the international organisation in the Netherlands)
--	-----	-----	--

Tax on cars and motorcycles <i>(belasting van personenauto's en motorrijwielen – BPM)</i> - for personal use; - for cars and motorcycles provided with a special number plate.	Yes (2 cars at the same time)	Yes (2 cars at the same time)	Yes (1 car during the first ten years after taking up employment with the international organisation in the Netherlands)
---	----------------------------------	----------------------------------	--

Motor vehicle tax <i>(motorrijtuigenbelasting – MRB)</i> - for personal use; - for cars and motorcycles provided with a special number plate.	Yes (2 cars at the same time)	Yes (2 cars at the same time)	Yes (1 car during the first ten years after taking up employment with the international organisation in the Netherlands)
---	----------------------------------	----------------------------------	---

Tax on games of chance <i>(kansspelbelasting)</i> • domestic games of chance • foreign games of chance	No Yes	No Yes	No Yes (only during the first ten years after taking up employment with the international organisation in the Netherlands)
--	---------------	---------------	--

Transfer tax (<i>overdrachtsbelasting</i>)	No	No	No
--	----	----	----

Energy tax (<i>regulerende energiebelasting – REB</i>)	No (exemption applies only to the international organisation)	No (exemption applies only to the international organisation)	No (exemption applies only to the international organisation)
--	--	--	--

Tax on tap water (<i>belasting op leidingwater – BOL</i>)	No (exemption applies only to the international organisation)	No (exemption applies only to the international organisation)	No (exemption applies only to the international organisation)
---	--	--	--

Water treatment tax (<i>zuiveringsheffing</i>)	No	No	No
--	----	----	----

Water authority charges (<i>waterschapsbelastingen</i>)			
<ul style="list-style-type: none"> part paid by the owner and user (<i>waterschapsheffing</i>) 	Yes (exemption applies only to the residence)	No	No
<ul style="list-style-type: none"> part paid by the occupier (<i>ingezetenenheffing</i>) 	Yes	Yes	Yes

Property tax (<i>onroerend zaakbelasting – OZB</i>)			
<ul style="list-style-type: none"> part paid by the owner (<i>eigenaarsdeel OZB</i>) 	Yes	No	No
<ul style="list-style-type: none"> part paid by the occupier (<i>gebruikersdeel OZB</i>) 	Abolished	Abolished	Abolished

Municipal tax on second homes (<i>forensenbelasting</i>)	Yes	Yes	Yes
--	-----	-----	-----

Dog licence (<i>hondenbelasting</i>)	Yes	Yes	Yes
--	-----	-----	-----

Public announcements tax (<i>reclamebelasting</i>) (only for purposes relating to their official activities)	Yes	Yes	Yes
---	-----	-----	-----

Tax for installations on public land or water (<i>precariobelasting</i>) (only for purposes relating to their official activities)	Yes	Yes	Yes
---	-----	-----	-----

Administrative charges (<i>leges</i>)	No	No	No
Betterment levy (<i>baatbelasting</i>)	No	No	No

Sewerage charges (<i>rioolrechten</i>)	No	No	No
--	----	----	----

Waste disposal charges (<i>afvalstoffenheffing</i>)	No	No	No
---	----	----	----

Waste collection charges (<i>reinigingsrechten</i>)	No	No	No
---	----	----	----

Toll charges (<i>tolheffing</i>)	No	No	No
--	----	----	----

Parking tax (<i>parkeerbelasting</i>)	No	No	No
---	----	----	----

Disclaimer:

- This is not a legal document: the overview does not commit the authorities in the Netherlands in any way and no rights may be derived from this publication.
- The overview is intended as an annexe to the Protocol Guide for International Organisations, issued by the Protocol Department of the Ministry of Foreign Affairs (in

2011). Staff members of international organisations that are currently based in the Netherlands and have signed an agreement with the Dutch government giving legal effect to the Cabinet's 'equalisation' decision of May 2005 may be entitled to these exemptions. As a rule, staff members of these organisations who are Dutch nationals or permanent residents of the Netherlands are not entitled to these exemptions.

- The fiscal privileges in this overview are granted subject to certain conditions. These conditions are not fully spelled out in this overview. The actual fiscal regime for these staff members is laid down in the founding document (statute or treaty) of the international organisation, the headquarters (or seat) agreement or other legally binding instruments, such as legislation.
- Finally, this overview describes the fiscal privileges that currently apply. Future policy changes may therefore affect this overview. Any questions may be addressed to the Protocol Department of the Ministry of Foreign Affairs.

Annexe H Addresses

Diplomatic missions and consular posts

<http://www.minbuza.nl/en/services/embassies-and-consulates/foreign-missions-in-the-netherlands>

International organisations

<http://www.minbuza.nl/en/you-and-netherlands/staff-of-foreign-missions-and-international-organisations/international-organisations-in-the-netherlands.html> >
[International Organisations in the Netherlands](#)

Ministry of Foreign Affairs

Ministerie van Buitenlandse Zaken

Postbus 20061

2500 EB Den Haag

Tel.: +31 (0)70 348 6486

Fax: +31 (0)70 348 4848

www.minbuza.nl

Address for visitors: Bezuidenhoutseweg 67, The Hague

VIP entrance: Prins Clauslaan 5, The Hague. Tel.: + 31 (0)70 348 7302

Front Office: Prinses Irenestraat 6, The Hague

Protocol Department:

Directie Kabinet en Protocol (DKP)

Postbus 20061

2500 EB Den Haag

Tel.: +31 (0)70 348 4905/6138/6490

Fax: +31 (0)70 348 5268

Email: dkp@minbuza.nl

Host Nation Division

Tel.: +31 (0)70 348 6490

The duty room (*centrale meldkamer*) of the Ministry:

Tel.: +31 (0)70 348 4278 (outside office hours)

Aliens and Visas Division:

Directie Consulaire Zaken en Migratiebeleid,
Afdeling Vreemdelingen- en Visumzaken (DCM/VV)

Postbus 20061

2500 EB Den Haag

Tel.: +31 (0)70 348 5622

Fax: + 31 (0)70 348 4583

Email: dcm-vv@minbuza.nl

Ministry of Security and Justice

Ministerie van Veiligheid en Justitie

Postbus 20301

2500 EH Den Haag

Tel.: +31 (0)70 370 7911

<http://english.justitie.nl/>

Central Organisation for Certificates of Good Conduct (COVOG)

Postbus 16115

2500 BC Den Haag

Tel.: +31 (0)70 370 7234

Fax: +31 (0)70 370 4631

<http://www.rijksoverheid.nl/documenten-en-publicaties/brochures/2011/01/20/certificate-of-good-conduct.html>

Immigration and Naturalisation Service

Afdeling Voorlichting

Postbus 3211

2280 GE Rijswijk

Tel.: 0900 123 4561

Tel. (from outside the Netherlands): +31 (0)20 889 3045

<http://english.ind.nl/>

Ministry of Social Affairs and Employment

Ministerie van Sociale Zaken en Werkgelegenheid

Postbus 90801

2509 LV Den Haag

Tel.: +31 (0)70 333 4444

<http://english.szw.nl/>

Address for visitors: Anna van Hannoverstraat 4, The Hague

UWV WERKbedrijf

Tel.: 0800 8001

http://www.werk.nl/portal/page/portal/werk_nl/werknemer/working_in_the_netherlands_wn/inenglish

Social Insurance Bank

Sociale Verzekeringsbank

Postbus 9104

2300 PC Leiden

Tel.: +31 (0)71 512 9610

<http://svb.nl/int/en/index.jsp>

Address for visitors: Stationsplein 1, Leiden

Ministry of Finance

Ministerie van Financiën

Postbus 20201

2500 EE Den Haag

Tel.: +31 (0)70 342 8000

<http://english.minfin.nl/>

Directie Internationale Fiscale Zaken (IFZ)

Korte Voorhout 7

2511 CW Den Haag

Tel.: +31 (0)70 342 8366

Email: secretariat.ifz@minfin.nl

Tax and Customs Administration

Belastingdienst/Centraal Bureau IFB (CB/IFB)

Postbus 30509

2500 GM Den Haag

Tel.: + 31 (0)88 152 3294

Fax: + 31 (0)88 152 3360

Email: Haaglanden.CB_IFB@belastingdienst.nl

Address for visitors: Prinses Beatrixlaan 512, The Hague

Tax authorities in Heerlen:

Postbus 2865

6401 DJ Heerlen

Tel.: 0800 0543

Tel. (from outside the Netherlands): +31 (0)55 538 5385

Address for visitors: Schakelweg 5, Heerlen

Benefits (*toeslagen*):

Tel.: +31 (0)88 152 3306/2474

Road Transport Agency

RDW Centrum voor Voertuigtechniek en Informatie

Customer Service

Postbus 30 000

9640 RA Veendam

Tel.: 0900 0739

Tel. (from outside the Netherlands): +31 (0)598 393 330

<http://www.rdw.nl/nl/particulier/Pages/default.aspx> (in Dutch)

Central Office for Motor Vehicle Driving Testing

Centraal Bureau Rijvaardigheidsbewijzen (CBR)

Postbus 5301

2280 HH Rijswijk

Tel.: +31 (0)900 0210

<http://www.cbr.nl/315.pp>

Haaglanden police force

Politie Haaglanden (call centre)

Postbus 264

2501 CG Den Haag

Tel.: 0900 8844

Emergencies: 112

City of The Hague

Municipal Contact Centre

Tel.: +31 (0)70 353 3000

<http://www.denhaag.nl/en.htm>

Expat Service of The Hague International Centre:

Tel.: +31 (0)70 353 5043

<http://www.denhaag.nl/en/residents/to/The-Hague-International-Centre.htm>

Postbus 12 600

2500 DJ Den Haag

Address for visitors: City Hall (Atrium), Spui 70, The Hague